





**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$16,432,550</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$131</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.69%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$6,731,413</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$54</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$785,965</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$904,222</b>	\$723,065	\$
Per Capita Revenue:	<b>\$6</b>	\$22	\$
Per Capita Expenditures:	<b>\$7</b>	\$24	\$
Operating Income (loss):	<b>-\$118,257</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>725.57%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$6,560,802</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$52</b>	\$50	\$





**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$1,436,796</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$42</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.16%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$11,402,496</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$333</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$626,936</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$1,209,116</b>	\$723,065	\$
Per Capita Revenue:	<b>\$18</b>	\$22	\$
Per Capita Expenditures:	<b>\$35</b>	\$24	\$
Operating Income (loss):	<b>-\$582,180</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>901.86%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$10,904,560</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$318</b>	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000**

**Local Government Profile**

Unit Name: **Kenilworth Park District**

Unit Code: **016/380/12** County: **COOK**

Fiscal Year End: **5/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$710,751**

Equalized Assessed Valuation: **\$399,606,720**

Population: **2,513**

Employees:

**Full Time:** **3**

**Part Time:** **50**

**Salaries Paid:** **\$279,712**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$1,640,487</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$653</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$554,767</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$641,968</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$221</b>	\$66	\$44
Per Capita Expenditures:	<b>\$255</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>-\$87,201</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>241.96%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$1,553,286</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$618</b>	\$53	\$24

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$	\$36,681	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$1,298,479</b>	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$224,938</b>	\$142,549	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$29,869</b>	\$294,833	\$
Per Capita Debt:	<b>\$12</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$510.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$46</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.59%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000**

**Local Government Profile**

Unit Name: **Kingsbury Park District**

Unit Code: **003/010/12** County: **BOND**

Fiscal Year End: **12/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,367,341**

Equalized Assessed Valuation: **\$86,942,938**

Population: **9,700**

Employees:

**Full Time:** **3**

**Part Time:** **54**

**Salaries Paid:** **\$194,515**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$365,781</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$38</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$432,595</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$453,112</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$45</b>	\$66	\$44
Per Capita Expenditures:	<b>\$47</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>-\$20,517</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>76.20%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$345,264</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$36</b>	\$53	\$24

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$8,147	\$
Total Unreserved Funds:	<b>\$</b>	\$36,681	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$336,913</b>	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000**

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$	\$50	\$23
Revenue Collected During FY 11:	<b>\$47,468</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$42,677</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$18</b>	\$66	\$44
Per Capita Expenditures:	<b>\$17</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$4,791</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>11.23%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$4,791</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$2</b>	\$53	\$24

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$	\$36,681	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,580	\$
Total Unrestricted Net Assets:	\$	\$142,549	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000**

**Local Government Profile**

Unit Name: **Kirkwood Park District**

Unit Code: **094/005/12** County: **WARREN**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$25,750**

Equalized Assessed Valuation: **\$11,431,776**

Population: **1,000**

Employees:

    Full Time:

    Part Time: **1**

    Salaries Paid: **\$1,237**

**Blended Component Units**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$7.885</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$8</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$25.649</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$15.355</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$26</b>	\$66	\$44
Per Capita Expenditures:	<b>\$15</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$10.294</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>118.39%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$18.179</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$18</b>	\$53	\$24

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$8,147	\$
Total Unreserved Funds:	<b>\$18.179</b>	\$36,681	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$142,549	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$





FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$8,296,000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$534</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.75%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

**Local Government Profile**

Unit Name: **La Grange Park Park District**

Unit Code: **016/170/12** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,742,424**

Equalized Assessed Valuation: **\$428,552,160**

Population: **13,300**

Employees:

    Full Time: **7**

    Part Time: **80**

    Salaries Paid: **\$547,320**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$1,130,947</b>	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	<b>\$85</b>	\$97	\$64
Revenue Collected During FY 11:	<b>\$1,196,098</b>	\$5,968,089	\$3,426,734
Expenditures During FY 11:	<b>\$1,223,103</b>	\$5,601,125	\$3,447,978
Per Capita Revenue:	<b>\$90</b>	\$230	\$149
Per Capita Expenditures:	<b>\$92</b>	\$218	\$143
Revenues over (under) Expenditures:	<b>-\$27,005</b>	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	<b>90.26%</b>	50.90%	44.24%
Ending Fund Balance for FY 11:	<b>\$1,103,942</b>	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	<b>\$83</b>	\$101	\$66

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	-\$1,920	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$363,314</b>	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	<b>\$1,162,292</b>	\$3,405,666	\$1,793,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$1.875.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$141</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.44%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000**

**Local Government Profile**

Unit Name: **La Harpe Park District**

Unit Code: **034/040/12** County: **HANCOCK**

Fiscal Year End: **12/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$294,000**

Equalized Assessed Valuation: **\$8,402,596**

Population: **1,235**

Employees:

    Full Time:

    Part Time: **16**

    Salaries Paid: **\$49,669**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$1,771,577</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$1,434</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$213,079</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$223,022</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$173</b>	\$66	\$44
Per Capita Expenditures:	<b>\$181</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>-\$9,943</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>789.89%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$1,761,634</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$1,426</b>	\$53	\$24

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$8,147	\$
Total Unreserved Funds:	<b>\$</b>	\$36,681	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$1,838,175</b>	\$142,549	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000**

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$4,580</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$8</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$20,168</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$17,441</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$34</b>	\$66	\$44
Per Capita Expenditures:	<b>\$29</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$2,727</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>41.90%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$7,307</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$12</b>	\$53	\$24

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$8,147	\$
Total Unreserved Funds:	<b>\$7,307</b>	\$36,681	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

**Local Government Profile**

Unit Name: **Lake Bluff Park District**

Unit Code: **049/080/12** County: **LAKE**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,013,565**

Equalized Assessed Valuation: **\$669,136,143**

Population: **8,000**

Employees:

**Full Time:** **328**

**Part Time:** **15**

**Salaries Paid:** **\$2,052,432**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$1,445,648</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$181</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$3,120,735</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$2,992,228</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$390</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$374</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$128,507</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>5.63%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$168,495</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$21</b>	<b>\$101</b>	<b>\$66</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$440,870</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$468,482</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$6,469,631</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$809</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.26%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>-\$428,214</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>-\$54</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$1,562,269</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$1,732,731</b>	\$723,065	\$
Per Capita Revenue:	<b>\$195</b>	\$22	\$
Per Capita Expenditures:	<b>\$217</b>	\$24	\$
Operating Income (loss):	<b>-\$170,462</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$</b>	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000**

**Local Government Profile**

Unit Name: **Lamotte Park District**

Unit Code: **017/010/12** County: **CRAWFORD**

Fiscal Year End: **5/26/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$57,115**

Equalized Assessed Valuation: **\$16,533,941**

Population: **1,400**

Employees:

    Full Time: **1**

    Part Time:

    Salaries Paid: **\$10,400**

**Blended Component Units**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$21,956</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$16</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$71,518</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$58,752</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$51</b>	\$66	\$44
Per Capita Expenditures:	<b>\$42</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$12,766</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>59.10%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$34,722</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$25</b>	\$53	\$24

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$	\$36,681	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$37,580	\$
Total Unrestricted Net Assets:	\$	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

**Local Government Profile**

Unit Name: **Lan Oak Park District**

Unit Code: **016/400/12** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,883,785**

Equalized Assessed Valuation: **\$557,677,770**

Population: **26,524**

Employees:

**Full Time:** **13**

**Part Time:** **49**

**Salaries Paid:** **\$628,638**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$694,268</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$26</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$1,963,158</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1,619,444</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$74</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$61</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$343,714</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>64.09%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$1,037,982</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$39</b>	<b>\$101</b>	<b>\$66</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$1,235,960</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$1,019,532</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$3,250,963</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$123</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.06%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000**

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$	\$50	\$23
Revenue Collected During FY 11:	<b>\$48,111</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$36,560</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$24</b>	\$66	\$44
Per Capita Expenditures:	<b>\$18</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$11,551</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>31.59%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$11,551</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$6</b>	\$53	\$24

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$	\$36,681	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,580	\$
Total Unrestricted Net Assets:	\$	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000**

**Local Government Profile**

Unit Name: **Le Roy Park District**

Unit Code: **064/010/12** County: **MCLEAN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$146,250**

Equalized Assessed Valuation: **\$90,526,087**

Population: **5,000**

Employees:

    Full Time:

    Part Time: **16**

    Salaries Paid: **\$37,538**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$63,934</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$13</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$131,035</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$144,889</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$26</b>	\$66	\$44
Per Capita Expenditures:	<b>\$29</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>-\$13,854</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>34.56%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$50,080</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$10</b>	\$53	\$24

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$8,147	\$
Total Unreserved Funds:	<b>\$</b>	\$36,681	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$63,934</b>	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

**Local Government Profile**

Unit Name: **Lemont Park District**

Unit Code: **016/405/12** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,850,174**

Equalized Assessed Valuation: **\$1,069,378,445**

Population: **16,251**

Employees:

**Full Time:** **20**

**Part Time:** **115**

**Salaries Paid:** **\$1,694,927**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$3,452,049</b>	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	<b>\$212</b>	\$97	\$64
Revenue Collected During FY 11:	<b>\$4,285,277</b>	\$5,968,089	\$3,426,734
Expenditures During FY 11:	<b>\$3,917,143</b>	\$5,601,125	\$3,447,978
Per Capita Revenue:	<b>\$264</b>	\$230	\$149
Per Capita Expenditures:	<b>\$241</b>	\$218	\$143
Revenues over (under) Expenditures:	<b>\$368,134</b>	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	<b>99.64%</b>	50.90%	44.24%
Ending Fund Balance for FY 11:	<b>\$3,903,036</b>	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	<b>\$240</b>	\$101	\$66

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	-\$1,920	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$3,033,580</b>	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	<b>\$3,171,412</b>	\$3,405,666	\$1,793,034



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$15,455,000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$951</b>	\$338	\$214
General Obligation Debt over EAV:	<b>1.45%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000**

**Local Government Profile**

Unit Name: **Lena Park District**

Unit Code: **089/020/12** County: **STEPHENSON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,117,082**

Equalized Assessed Valuation: **\$87,482,639**

Population: **5,021**

Employees:

    Full Time:

    Part Time: **84**

    Salaries Paid: **\$169,942**

**Blended Component Units**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$174,820</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$35</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$349,626</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$426,505</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$70</b>	\$66	\$44
Per Capita Expenditures:	<b>\$85</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>-\$76,879</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>50.36%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$214,775</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$43</b>	\$53	\$24

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$	\$36,681	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$214,775</b>	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$915.130</b>	\$294,833	\$
Per Capita Debt:	<b>\$182</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.29%</b>	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000**

**Local Government Profile**

Unit Name: **Limestone Park District**

Unit Code: **046/020/12** County: **KANKAKEE**

Fiscal Year End: **5/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$165,400**

Equalized Assessed Valuation: **\$118,636,400**

Population: **4,000**

Employees:

    Full Time:

    Part Time: **25**

    Salaries Paid: **\$43,247**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$104,930</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$26</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$210,447</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$160,333</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$53</b>	\$66	\$44
Per Capita Expenditures:	<b>\$40</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$50,114</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>111.14%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$178,190</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$45</b>	\$53	\$24

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$	\$36,681	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$37,580	\$
Total Unrestricted Net Assets:	<b>-\$697,603</b>	\$142,549	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$9.919</b>	\$294,833	\$
Per Capita Debt:	<b>\$2</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000**

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$424,338</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$28</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$841,149</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$869,880</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$56</b>	\$66	\$44
Per Capita Expenditures:	<b>\$58</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>-\$28,731</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>46.00%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$400,150</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$27</b>	\$53	\$24

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$	\$36,681	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$27,537</b>	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$1,536,482</b>	\$142,549	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$860.000</b>	\$294,833	\$
Per Capita Debt:	<b>\$57</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.64%</b>	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

**Local Government Profile**

Unit Name: **Lindenhurst Park District**

Unit Code: **049/085/12** County: **LAKE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,973,196**

Equalized Assessed Valuation: **\$423,193,733**

Population: **14,694**

Employees:

**Full Time:** **9**

**Part Time:** **51**

**Salaries Paid:** **\$711,513**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$280,579</b>	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	<b>\$19</b>	\$97	\$64
Revenue Collected During FY 11:	<b>\$2,075,736</b>	\$5,968,089	\$3,426,734
Expenditures During FY 11:	<b>\$2,058,813</b>	\$5,601,125	\$3,447,978
Per Capita Revenue:	<b>\$141</b>	\$230	\$149
Per Capita Expenditures:	<b>\$140</b>	\$218	\$143
Revenues over (under) Expenditures:	<b>\$16,923</b>	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	<b>14.45%</b>	50.90%	44.24%
Ending Fund Balance for FY 11:	<b>\$297,502</b>	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	<b>\$20</b>	\$101	\$66

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	-\$1,920	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	<b>\$307,247</b>	\$3,405,666	\$1,793,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$4,556,350</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$310</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.00%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

**Local Government Profile**

Unit Name: **Lisle Park District**

Unit Code: **022/130/12** County: **DUPAGE**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,032,549**

Equalized Assessed Valuation: **\$1,201,896,498**

Population: **33,000**

Employees:

**Full Time:** **36**

**Part Time:** **358**

**Salaries Paid:** **\$3,119,606**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$2,815,146</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$85</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$5,745,435</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$5,449,545</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$174</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$165</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$295,890</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>51.94%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$2,830,718</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$86</b>	<b>\$101</b>	<b>\$66</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$779,481</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$3,434,326</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$15,481,624</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$469</b>	\$338	\$214
General Obligation Debt over EAV:	<b>1.14%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$2,733,370</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$83</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$1,719,678</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$2,006,195</b>	\$723,065	\$
Per Capita Revenue:	<b>\$52</b>	\$22	\$
Per Capita Expenditures:	<b>\$61</b>	\$24	\$
Operating Income (loss):	<b>-\$286,517</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>138.93%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$2,787,282</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$84</b>	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000**

**Local Government Profile**

Unit Name: **Litchfield Park District**

Unit Code: **068/010/12** County: **MONTGOME**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$412,598**

Equalized Assessed Valuation: **\$80,920,083**

Population: **6,939**

Employees:

**Full Time:** **3**

**Part Time:** **2**

**Salaries Paid:** **\$147,342**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$58,866</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$8</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$345,505</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$381,580</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$50</b>	\$66	\$44
Per Capita Expenditures:	<b>\$55</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>-\$36,075</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>6.79%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$25,927</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$4</b>	\$53	\$24

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	\$8,147	\$
Total Unreserved Funds:	<b>\$</b>	\$36,681	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$24,448</b>	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$25,927</b>	\$142,549	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$132.000</b>	\$294,833	\$
Per Capita Debt:	<b>\$19</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.16%</b>	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

**Local Government Profile**

Unit Name: **Lockport Park District**

Unit Code: **099/050/12** County: **WILL**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,223,260**

Equalized Assessed Valuation: **\$1,639,239,794**

Population: **73,500**

Employees:

**Full Time:** **36**

**Part Time:** **389**

**Salaries Paid:** **\$3,861,588**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$3,223,227</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$44</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$7,678,225</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$6,674,756</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$104</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$91</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$1,003,469</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>55.23%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$3,686,537</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$50</b>	<b>\$101</b>	<b>\$66</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$3,695,896</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$7,329,262</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$10.627.066</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$145</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.65%</b>	0.58%	0.39%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$8,968,516</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$122</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$3,566,185</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$3,739,061</b>	\$723,065	\$
Per Capita Revenue:	<b>\$49</b>	\$22	\$
Per Capita Expenditures:	<b>\$51</b>	\$24	\$
Operating Income (loss):	<b>-\$172,876</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>239.19%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$8,943,278</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$122</b>	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

**Local Government Profile**

Unit Name: **Lombard Park District**

Unit Code: **022/140/12** County: **DUPAGE**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,034,756**

Equalized Assessed Valuation: **\$1,458,500,824**

Population: **43,165**

Employees:

**Full Time:** **31**

**Part Time:**

**Salaries Paid:** **\$2,602,025**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$1,433,465</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$33</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$6,257,256</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$5,299,468</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$145</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$123</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$957,788</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>37.20%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$1,971,385</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$46</b>	<b>\$101</b>	<b>\$66</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$1,029,588</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$1,741,068</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$9,329,665</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$216</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.62%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$248,815</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$6</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$327,007</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$367,794</b>	\$723,065	\$
Per Capita Revenue:	<b>\$8</b>	\$22	\$
Per Capita Expenditures:	<b>\$9</b>	\$24	\$
Operating Income (loss):	<b>-\$40,787</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$</b>	\$50	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000**

**Local Government Profile**

Unit Name: **Long Grove Park District**

Unit Code: **049/087/12** County: **Lake**

Fiscal Year End: **8/31/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$237,700**

Equalized Assessed Valuation: **\$590,651,418**

Population: **8,043**

Employees:

    Full Time:

    Part Time: **12**

    Salaries Paid: **\$48,877**

**Blended Component Units**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$1,324,436</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$165</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$185,903</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$189,010</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$23</b>	\$66	\$44
Per Capita Expenditures:	<b>\$23</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>-\$3,107</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>699.08%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$1,321,329</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$164</b>	\$53	\$24

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$756,379</b>	\$8,147	\$
Total Unreserved Funds:	<b>\$564,950</b>	\$36,681	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</b>	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$