



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Macomb Park District**

Unit Code: **062/020/12** County: **MCDONOUGH**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$3,009,275**

Equalized Assessed Valuation: **\$179,940,616**

Population: **20,000**

Employees:

 Full Time: **12**

 Part Time: **80**

 Salaries Paid: **\$593,669**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$575,685	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$29	\$97	\$64
Revenue Collected During FY 11:	\$875,108	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$926,080	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$44	\$230	\$149
Per Capita Expenditures:	\$46	\$218	\$143
Revenues over (under) Expenditures:	-\$50,972	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	56.66%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$524,713	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$26	\$101	\$66

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,029,734	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$524,713	\$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:	\$1.605.000	\$9,805,214	\$5,470,000
Per Capita Debt:	\$80	\$338	\$214
General Obligation Debt over EAV:	0.89%	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:	0.00%	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: **Manhattan Park District**

Unit Code: **099/055/12** County: **WILL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,432,676**

Equalized Assessed Valuation: **\$282,747,058**

Population: **6,000**

Employees:

Full Time: **4**

Part Time: **18**

Salaries Paid: **\$343,415**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,170,022	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$195	\$97	\$64
Revenue Collected During FY 11:	\$989,621	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$747,500	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$165	\$230	\$149
Per Capita Expenditures:	\$125	\$218	\$143
Revenues over (under) Expenditures:	\$242,121	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	175.07%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$1,308,679	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$218	\$101	\$66

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$717,410	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$578,718	\$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:	\$1,332,258	\$9,805,214	\$5,470,000
Per Capita Debt:	\$222	\$338	\$214
General Obligation Debt over EAV:	0.47%	0.58%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$75,734	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$13	\$45	\$
Revenue Collected During FY 11:	\$205,426	\$673,199	\$
Expenditures During FY 11:	\$199,627	\$723,065	\$
Per Capita Revenue:	\$34	\$22	\$
Per Capita Expenditures:	\$33	\$24	\$
Operating Income (loss):	\$5,799	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	42.96%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$85,751	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$14	\$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:	-\$358,218	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	-\$47	\$50	\$23
Revenue Collected During FY 11:	\$750,553	\$244,600	\$132,380
Expenditures During FY 11:	\$769,240	\$246,675	\$132,223
Per Capita Revenue:	\$98	\$66	\$44
Per Capita Expenditures:	\$101	\$70	\$42
Revenues over (under) Expenditures:	-\$18,687	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	-33.21%	102.53%	61.81%
Ending Fund Balance for FY 11:	-\$255,454	\$167,082	\$61,731
Per Capita Ending Fund Balance:	-\$33	\$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:	-\$56,722	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$2,272,516	\$294,833	\$
Per Capita Debt:	\$298	\$60	\$
General Obligation Debt over EAV:	1.16%	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: **Marion Park District**

Unit Code: **100/020/12** County: **WILLIAMSON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,086,234**

Equalized Assessed Valuation: **\$308,555,357**

Population: **17,250**

Employees:

 Full Time: **6**

 Part Time: **39**

 Salaries Paid: **\$309,905**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	-\$248,478	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	-\$14	\$50	\$23
Revenue Collected During FY 11:	\$753,383	\$244,600	\$132,380
Expenditures During FY 11:	\$664,056	\$246,675	\$132,223
Per Capita Revenue:	\$44	\$66	\$44
Per Capita Expenditures:	\$38	\$70	\$42
Revenues over (under) Expenditures:	\$89,327	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	-17.09%	102.53%	61.81%
Ending Fund Balance for FY 11:	-\$113,516	\$167,082	\$61,731
Per Capita Ending Fund Balance:	-\$7	\$53	\$24

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	-\$113,516	\$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	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$525,000	\$294,833	\$
Per Capita Debt:	\$30	\$60	\$
General Obligation Debt over EAV:	0.17%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$436,388	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$25	\$5	\$
Revenue Collected During FY 11:	\$85,911	\$17,293	\$
Expenditures During FY 11:	\$166,137	\$18,032	\$
Per Capita Revenue:	\$5	\$2	\$
Per Capita Expenditures:	\$10	\$2	\$
Operating Income (loss):	-\$80,226	-\$740	\$
Ratio of Retained Earnings to Expenditures:	236.64%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$393,152	\$39,278	\$
Per Capita Ending Retained Earnings:	\$23	\$5	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Marrowbone Twp Park District**

Unit Code: **070/010/12** County: **MOULTRIE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$123,200**

Equalized Assessed Valuation: **\$19,515,919**

Population: **1,250**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$15,984**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$76,074	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$61	\$50	\$23
Revenue Collected During FY 11:	\$68,486	\$244,600	\$132,380
Expenditures During FY 11:	\$100,501	\$246,675	\$132,223
Per Capita Revenue:	\$55	\$66	\$44
Per Capita Expenditures:	\$80	\$70	\$42
Revenues over (under) Expenditures:	-\$32,015	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	43.84%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$44,059	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$35	\$53	\$24

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$44,059	\$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:

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

Number Submitted = 1
Mason City Park District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$52,025	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$18	\$50	\$23
Revenue Collected During FY 11:	\$121,778	\$244,600	\$132,380
Expenditures During FY 11:	\$109,250	\$246,675	\$132,223
Per Capita Revenue:	\$42	\$66	\$44
Per Capita Expenditures:	\$38	\$70	\$42
Revenues over (under) Expenditures:	\$12,528	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	59.09%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$64,553	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$22	\$53	\$24

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$52,025	\$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: **Mattoon Park District**

Unit Code: **015/030/12** County: **COLES**

Fiscal Year End: **3/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$676,925**

Equalized Assessed Valuation: **\$153,146,946**

Population: **15,817**

Employees:

Full Time: **1**

Part Time: **3**

Salaries Paid: **\$147,388**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$368,842	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$23	\$50	\$23
Revenue Collected During FY 11:	\$434,480	\$244,600	\$132,380
Expenditures During FY 11:	\$514,652	\$246,675	\$132,223
Per Capita Revenue:	\$27	\$66	\$44
Per Capita Expenditures:	\$33	\$70	\$42
Revenues over (under) Expenditures:	-\$80,172	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	56.09%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$288,670	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$18	\$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:	\$76,753	\$37,580	\$
Total Unrestricted Net Assets:	\$249,335	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$197.000	\$294,833	\$
Per Capita Debt:	\$12	\$60	\$
General Obligation Debt over EAV:	0.13%	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: **Mc Cook Park District**

Unit Code: **016/430/12** County: **COOK**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,069,710**

Equalized Assessed Valuation: **\$129,776,308**

Population: **300**

Employees:

Full Time: **2**

Part Time: **11**

Salaries Paid: **\$183,192**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$76,310	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$254	\$50	\$23
Revenue Collected During FY 11:	\$383,212	\$244,600	\$132,380
Expenditures During FY 11:	\$409,800	\$246,675	\$132,223
Per Capita Revenue:	\$1,277	\$66	\$44
Per Capita Expenditures:	\$1,366	\$70	\$42
Revenues over (under) Expenditures:	-\$26,588	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	12.13%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$49,722	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$166	\$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:	\$565,651	\$37,580	\$
Total Unrestricted Net Assets:	-\$205,278	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$565.000	\$294,833	\$
Per Capita Debt:	\$1.883	\$60	\$
General Obligation Debt over EAV:	0.44%	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: **Medinah Park District**

Unit Code: **022/150/12** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,435,807**

Equalized Assessed Valuation: **\$392,145,334**

Population: **9,700**

Employees:

Full Time: **6**

Part Time: **34**

Salaries Paid: **\$515,366**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$536.857	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$55	\$97	\$64
Revenue Collected During FY 11:	\$1,468,226	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$1,400,204	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$151	\$230	\$149
Per Capita Expenditures:	\$144	\$218	\$143
Revenues over (under) Expenditures:	\$68,022	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	43.20%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$604.879	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$62	\$101	\$66

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$121.392	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$483.487	\$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:	\$605.000	\$9,805,214	\$5,470,000
Per Capita Debt:	\$62	\$338	\$214
General Obligation Debt over EAV:	0.15%	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:	0.00%	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:

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:	\$963.107	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$24	\$97	\$64
Revenue Collected During FY 11:	\$3,008.149	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$2,702.581	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$75	\$230	\$149
Per Capita Expenditures:	\$68	\$218	\$143
Revenues over (under) Expenditures:	\$305.568	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	46.94%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$1,268.675	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$32	\$101	\$66

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$986.768	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	-\$320.018	\$3,405,666	\$1,793,034



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$4,446,997	\$9,805,214	\$5,470,000
Per Capita Debt:	\$111	\$338	\$214
General Obligation Debt over EAV:	0.00%	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:	0.00%	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: **Memorial Park District**

Unit Code: **095/010/12** County: **WASHINGTON**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$762,278**

Equalized Assessed Valuation: **\$81,806,407**

Population: **5,000**

Employees:

 Full Time:

 Part Time: **33**

 Salaries Paid: **\$63,855**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$493,305	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$99	\$50	\$23
Revenue Collected During FY 11:	\$252,305	\$244,600	\$132,380
Expenditures During FY 11:	\$265,009	\$246,675	\$132,223
Per Capita Revenue:	\$50	\$66	\$44
Per Capita Expenditures:	\$53	\$70	\$42
Revenues over (under) Expenditures:	-\$12,704	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	181.35%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$480,601	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$96	\$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:	\$480,601	\$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: **Metamora Park District**

Unit Code: **102/015/12** County: **WOODFORD**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$368,580**

Equalized Assessed Valuation: **\$61,123,638**

Population: **3,636**

Employees:

 Full Time:

 Part Time: **37**

 Salaries Paid: **\$37,972**

Blended Component Units

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$212,983	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$59	\$50	\$23
Revenue Collected During FY 11:	\$129,744	\$244,600	\$132,380
Expenditures During FY 11:	\$202,355	\$246,675	\$132,223
Per Capita Revenue:	\$36	\$66	\$44
Per Capita Expenditures:	\$56	\$70	\$42
Revenues over (under) Expenditures:	-\$72,611	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	62.51%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$126,491	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$35	\$53	\$24

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,986	\$8,147	\$
Total Unreserved Funds:	\$124,505	\$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:	\$176.000	\$294,833	\$
Per Capita Debt:	\$48	\$60	\$
General Obligation Debt over EAV:	0.12%	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: **Midlothian Park District**

Unit Code: **016/450/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,335,349**

Equalized Assessed Valuation: **\$264,711,305**

Population: **14,000**

Employees:

Full Time: **10**

Part Time: **30**

Salaries Paid: **\$498,372**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,495,412	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$107	\$97	\$64
Revenue Collected During FY 11:	\$1,197,572	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$1,448,848	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$86	\$230	\$149
Per Capita Expenditures:	\$103	\$218	\$143
Revenues over (under) Expenditures:	-\$251,276	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	85.87%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$1,244,136	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$89	\$101	\$66

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$1,928,357	\$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:	\$243.000	\$9,805,214	\$5,470,000
Per Capita Debt:	\$17	\$338	\$214
General Obligation Debt over EAV:	0.09%	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:	0.00%	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: **Milford Township Park District**

Unit Code: **038/020/12** County: **Iroquois**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$40,100**

Equalized Assessed Valuation: **\$16,142,760**

Population: **1,659**

Employees:

 Full Time:

 Part Time: **13**

 Salaries Paid: **\$20,579**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$9,211	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$6	\$50	\$23
Revenue Collected During FY 11:	\$83,673	\$244,600	\$132,380
Expenditures During FY 11:	\$80,773	\$246,675	\$132,223
Per Capita Revenue:	\$50	\$66	\$44
Per Capita Expenditures:	\$49	\$70	\$42
Revenues over (under) Expenditures:	\$2,900	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	14.99%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$12,111	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$7	\$53	\$24

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$12,111	\$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:	\$35.000	\$294,833	\$
Per Capita Debt:	\$21	\$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: **Milledgeville Park District**

Unit Code: **008/010/12** County: **CARROLL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$212,600**

Equalized Assessed Valuation: **\$31,460,521**

Population: **1,098**

Employees:

Full Time: **1**

Part Time: **9**

Salaries Paid: **\$59,038**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3.300	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$3	\$50	\$23
Revenue Collected During FY 11:	\$136.059	\$244,600	\$132,380
Expenditures During FY 11:	\$120.439	\$246,675	\$132,223
Per Capita Revenue:	\$124	\$66	\$44
Per Capita Expenditures:	\$110	\$70	\$42
Revenues over (under) Expenditures:	\$15.620	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	74.69%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$89.958	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$82	\$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:	\$27.152	\$37,580	\$
Total Unrestricted Net Assets:	\$2.722	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$7.093	\$294,833	\$
Per Capita Debt:	\$6	\$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: **Mokena Park District**

Unit Code: **099/060/12** County: **WILL**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,203,887**

Equalized Assessed Valuation: **\$1,017,843,089**

Population: **22,000**

Employees:

Full Time: **17**

Part Time: **116**

Salaries Paid: **\$1,014,469**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,397,462	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$154	\$97	\$64
Revenue Collected During FY 11:	\$2,476,666	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$2,009,006	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$113	\$230	\$149
Per Capita Expenditures:	\$91	\$218	\$143
Revenues over (under) Expenditures:	\$467,660	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	191.62%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$3,849,582	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$175	\$101	\$66

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$4,685,614	\$3,405,666	\$1,793,034



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$3,925,000	\$9,805,214	\$5,470,000
Per Capita Debt:	\$178	\$338	\$214
General Obligation Debt over EAV:	0.23%	0.58%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$5,480,067	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$249	\$45	\$
Revenue Collected During FY 11:	\$810,305	\$673,199	\$
Expenditures During FY 11:	\$880,148	\$723,065	\$
Per Capita Revenue:	\$37	\$22	\$
Per Capita Expenditures:	\$40	\$24	\$
Operating Income (loss):	-\$69,843	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	614.69%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$5,410,224	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$246	\$50	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Momence Park District**

Unit Code: **046/030/12** County: **KANKAKEE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$163,513**

Equalized Assessed Valuation: **\$74,006,165**

Population: **3,300**

Employees:

Full Time: **2**

Part Time: **2**

Salaries Paid: **\$49,947**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	-\$466	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$	\$50	\$23
Revenue Collected During FY 11:	\$163,480	\$244,600	\$132,380
Expenditures During FY 11:	\$113,883	\$246,675	\$132,223
Per Capita Revenue:	\$50	\$66	\$44
Per Capita Expenditures:	\$35	\$70	\$42
Revenues over (under) Expenditures:	\$49,597	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	49.60%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$56,485	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$17	\$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:	\$21,122	\$37,580	\$
Total Unrestricted Net Assets:	\$45,517	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$112.000	\$294,833	\$
Per Capita Debt:	\$34	\$60	\$
General Obligation Debt over EAV:	0.15%	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: **Monmouth Park District**

Unit Code: **094/010/12** County: **WARREN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$942,543**

Equalized Assessed Valuation: **\$64,197,331**

Population: **10,799**

Employees:

Full Time: **8**

Part Time: **38**

Salaries Paid: **\$325,186**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$503,447	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$47	\$50	\$23
Revenue Collected During FY 11:	\$396,804	\$244,600	\$132,380
Expenditures During FY 11:	\$377,622	\$246,675	\$132,223
Per Capita Revenue:	\$37	\$66	\$44
Per Capita Expenditures:	\$35	\$70	\$42
Revenues over (under) Expenditures:	\$19,182	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	141.05%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$532,629	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$49	\$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:	\$495,995	\$37,580	\$
Total Unrestricted Net Assets:	\$36,776	\$142,549	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$260.772	\$294,833	\$
Per Capita Debt:	\$24	\$60	\$
General Obligation Debt over EAV:	0.33%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$478,830	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$44	\$5	\$
Revenue Collected During FY 11:	\$398,544	\$17,293	\$
Expenditures During FY 11:	\$432,769	\$18,032	\$
Per Capita Revenue:	\$37	\$2	\$
Per Capita Expenditures:	\$40	\$2	\$
Operating Income (loss):	-\$34,225	-\$740	\$
Ratio of Retained Earnings to Expenditures:	102.73%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$444,605	\$39,278	\$
Per Capita Ending Retained Earnings:	\$41	\$5	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Morton Park District**

Unit Code: **090/030/12** County: **TAZEWELL**

Fiscal Year End: **3/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$79,260,000**

Equalized Assessed Valuation: **\$514,893,687**

Population: **15,000**

Employees:

 Full Time: **6**

 Part Time: **65**

 Salaries Paid: **\$513,423**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,107,706	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$74	\$97	\$64
Revenue Collected During FY 11:	\$1,646,627	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$1,342,705	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$110	\$230	\$149
Per Capita Expenditures:	\$90	\$218	\$143
Revenues over (under) Expenditures:	\$303,922	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	105.13%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$1,411,628	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$94	\$101	\$66

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$318,125	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$1,787,553	\$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:	\$4,228,160	\$9,805,214	\$5,470,000
Per Capita Debt:	\$282	\$338	\$214
General Obligation Debt over EAV:	0.80%	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:	0.00%	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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$750.000	\$9,805,214	\$5,470,000
Per Capita Debt:	\$33	\$338	\$214
General Obligation Debt over EAV:	0.07%	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:	0.00%	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: **Moweaqua Township Park District**

Unit Code: **086/010/12** County: **SHELBY**

Fiscal Year End: **3/31/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$112,000**

Equalized Assessed Valuation: **\$23,223,837**

Population: **2,000**

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:	\$83,330	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$42	\$50	\$23
Revenue Collected During FY 11:	\$88,309	\$244,600	\$132,380
Expenditures During FY 11:	\$83,553	\$246,675	\$132,223
Per Capita Revenue:	\$44	\$66	\$44
Per Capita Expenditures:	\$42	\$70	\$42
Revenues over (under) Expenditures:	\$4,756	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	105.43%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$88,086	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$44	\$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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Mt. Prospect Park District**

Unit Code: **016/470/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$20,288,562**

Equalized Assessed Valuation: **\$1,975,820,642**

Population: **53,050**

Employees:

Full Time: **67**

Part Time: **309**

Salaries Paid: **\$5,899,396**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,195,568	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$23	\$97	\$64
Revenue Collected During FY 11:	\$12,880,644	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$11,207,842	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$243	\$230	\$149
Per Capita Expenditures:	\$211	\$218	\$143
Revenues over (under) Expenditures:	\$1,672,802	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	25.59%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$2,868,370	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$54	\$101	\$66

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$14,891,919	\$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:	\$20.136.708	\$9,805,214	\$5,470,000
Per Capita Debt:	\$380	\$338	\$214
General Obligation Debt over EAV:	0.73%	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:	0.00%	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: **Mt. Sterling Park District**

Unit Code: **005/010/12** County: **BROWN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$113,143**

Equalized Assessed Valuation: **\$27,074,949**

Population: **2,000**

Employees:

 Full Time:

 Part Time: **20**

 Salaries Paid: **\$25,619**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$35,590	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$18	\$50	\$23
Revenue Collected During FY 11:	\$51,506	\$244,600	\$132,380
Expenditures During FY 11:	\$54,951	\$246,675	\$132,223
Per Capita Revenue:	\$26	\$66	\$44
Per Capita Expenditures:	\$27	\$70	\$42
Revenues over (under) Expenditures:	-\$3,445	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	36.99%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$20,329	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$10	\$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:	\$20,329	\$142,549	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$7,993	\$294,833	\$
Per Capita Debt:	\$4	\$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:	\$52,295	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$26	\$5	\$
Revenue Collected During FY 11:	\$26,620	\$17,293	\$
Expenditures During FY 11:	\$50,619	\$18,032	\$
Per Capita Revenue:	\$13	\$2	\$
Per Capita Expenditures:	\$25	\$2	\$
Operating Income (loss):	-\$23,999	-\$740	\$
Ratio of Retained Earnings to Expenditures:	79.24%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$40,112	\$39,278	\$
Per Capita Ending Retained Earnings:	\$20	\$5	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Mundelein Park District**

Unit Code: **049/090/12** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,941,690**

Equalized Assessed Valuation: **\$1,053,833,563**

Population: **31,064**

Employees:

Full Time: **36**

Part Time: **414**

Salaries Paid: **\$3,715,994**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,305,040	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$74	\$97	\$64
Revenue Collected During FY 11:	\$7,954,447	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$7,382,887	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$256	\$230	\$149
Per Capita Expenditures:	\$238	\$218	\$143
Revenues over (under) Expenditures:	\$571,560	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	39.88%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$2,944,620	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$95	\$101	\$66

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$716,839	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$2,311,801	\$3,405,666	\$1,793,034



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$2.554.181	\$9,805,214	\$5,470,000
Per Capita Debt:	\$82	\$338	\$214
General Obligation Debt over EAV:	0.24%	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:	0.00%	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: **Murphysboro Park District**

Unit Code: **039/030/12** County: **JACKSON**

Fiscal Year End: **3/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$522,468**

Equalized Assessed Valuation: **\$69,035,677**

Population: **7,970**

Employees:

Full Time: **2**

Part Time: **2**

Salaries Paid: **\$65,269**

Blended Component Units

Number Submitted = **1**

Murphysboro Park District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$656,711	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$82	\$50	\$23
Revenue Collected During FY 11:	\$261,235	\$244,600	\$132,380
Expenditures During FY 11:	\$246,752	\$246,675	\$132,223
Per Capita Revenue:	\$33	\$66	\$44
Per Capita Expenditures:	\$31	\$70	\$42
Revenues over (under) Expenditures:	\$14,483	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	320.81%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$791,594	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$99	\$53	\$24

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$32,717	\$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:	\$29,190	\$294,833	\$
Per Capita Debt:	\$4	\$60	\$
General Obligation Debt over EAV:	0.04%	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: **Naperville Park District**

Unit Code: **022/160/12** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$52,442,547**

Equalized Assessed Valuation: **\$6,959,561,716**

Population: **141,853**

Employees:

Full Time: **96**

Part Time: **1,054**

Salaries Paid: **\$8,896,937**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$19,132,857	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$135	\$97	\$64
Revenue Collected During FY 11:	\$27,872,550	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$31,779,196	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$196	\$230	\$149
Per Capita Expenditures:	\$224	\$218	\$143
Revenues over (under) Expenditures:	-\$3,906,646	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	103.43%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$32,869,460	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$232	\$101	\$66

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,544,533	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$29,395,666	\$3,405,666	\$1,793,034



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$36,596,867	\$9,805,214	\$5,470,000
Per Capita Debt:	\$258	\$338	\$214
General Obligation Debt over EAV:	0.30%	0.58%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$4,938,943	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$35	\$45	\$
Revenue Collected During FY 11:	\$3,680,984	\$673,199	\$
Expenditures During FY 11:	\$3,712,756	\$723,065	\$
Per Capita Revenue:	\$26	\$22	\$
Per Capita Expenditures:	\$26	\$24	\$
Operating Income (loss):	-\$31,772	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	132.17%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$4,907,171	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$35	\$50	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Nauvoo Park District**

Unit Code: **034/055/12** County: **HANCOCK**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$57,470**

Equalized Assessed Valuation: **\$26,027,635**

Population: **1,071**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$825**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$25,218	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$24	\$50	\$23
Revenue Collected During FY 11:	\$24,913	\$244,600	\$132,380
Expenditures During FY 11:	\$24,137	\$246,675	\$132,223
Per Capita Revenue:	\$23	\$66	\$44
Per Capita Expenditures:	\$23	\$70	\$42
Revenues over (under) Expenditures:	\$776	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	107.69%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$25,994	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$24	\$53	\$24

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$218	\$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:

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:	\$45,861	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$22	\$50	\$23
Revenue Collected During FY 11:	\$42,260	\$244,600	\$132,380
Expenditures During FY 11:	\$18,562	\$246,675	\$132,223
Per Capita Revenue:	\$21	\$66	\$44
Per Capita Expenditures:	\$9	\$70	\$42
Revenues over (under) Expenditures:	\$23,698	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	374.74%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$69,559	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$34	\$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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	New Lenox Community Park District	
Unit Code:	099/070/12	County: WILL
Fiscal Year End:	4/30/2011	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$7,522,806	
Equalized Assessed Valuation:	\$1,299,758,383	
Population:	57,000	
Employees:		
Full Time:	36	
Part Time:	445	
Salaries Paid:	\$1,838,663	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$377,575	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$7	\$97	\$64
Revenue Collected During FY 11:	\$3,411,301	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$3,064,336	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$60	\$230	\$149
Per Capita Expenditures:	\$54	\$218	\$143
Revenues over (under) Expenditures:	\$346,965	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	25.72%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$788,012	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$14	\$101	\$66

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	-\$1,796,788	\$3,405,666	\$1,793,034



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$3,262,030	\$9,805,214	\$5,470,000
Per Capita Debt:	\$57	\$338	\$214
General Obligation Debt over EAV:	0.23%	0.58%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,291,772	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$40	\$45	\$
Revenue Collected During FY 11:	\$1,641,629	\$673,199	\$
Expenditures During FY 11:	\$1,870,475	\$723,065	\$
Per Capita Revenue:	\$29	\$22	\$
Per Capita Expenditures:	\$33	\$24	\$
Operating Income (loss):	-\$228,846	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	108.74%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$2,033,926	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$36	\$50	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$15,282,493	\$9,805,214	\$5,470,000
Per Capita Debt:	\$513	\$338	\$214
General Obligation Debt over EAV:	1.19%	0.58%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$7,457,691	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$250	\$45	\$
Revenue Collected During FY 11:	\$1,959,192	\$673,199	\$
Expenditures During FY 11:	\$1,675,672	\$723,065	\$
Per Capita Revenue:	\$66	\$22	\$
Per Capita Expenditures:	\$56	\$24	\$
Operating Income (loss):	\$283,520	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	478.27%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$8,014,253	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$269	\$50	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Nokomis Community Memorial Park District**

Unit Code: **068/020/12** County: **MONTGOME**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$237,762**

Equalized Assessed Valuation: **\$23,434,439**

Population: **27,000**

Employees:

Full Time: **2**

Part Time: **21**

Salaries Paid: **\$37,383**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$130,901	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$5	\$50	\$23
Revenue Collected During FY 11:	\$132,380	\$244,600	\$132,380
Expenditures During FY 11:	\$123,893	\$246,675	\$132,223
Per Capita Revenue:	\$5	\$66	\$44
Per Capita Expenditures:	\$5	\$70	\$42
Revenues over (under) Expenditures:	\$8,487	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	112.51%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$139,388	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$5	\$53	\$24

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$139,388	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1,376,065	\$9,805,214	\$5,470,000
Per Capita Debt:	\$89	\$338	\$214
General Obligation Debt over EAV:	0.03%	0.58%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$278,071	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$18	\$45	\$
Revenue Collected During FY 11:	\$914,153	\$673,199	\$
Expenditures During FY 11:	\$826,868	\$723,065	\$
Per Capita Revenue:	\$59	\$22	\$
Per Capita Expenditures:	\$53	\$24	\$
Operating Income (loss):	\$87,285	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	35.48%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$293,356	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$19	\$50	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$715,000	\$9,805,214	\$5,470,000
Per Capita Debt:	\$14	\$338	\$214
General Obligation Debt over EAV:	0.20%	0.58%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,956	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$121,211	\$673,199	\$
Expenditures During FY 11:	\$136,932	\$723,065	\$
Per Capita Revenue:	\$2	\$22	\$
Per Capita Expenditures:	\$3	\$24	\$
Operating Income (loss):	-\$15,721	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	-9.32%	34.64%	0.00%
Ending Retained Earnings for FY 11:	-\$12,765	\$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:	\$20,996	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$4	\$50	\$23
Revenue Collected During FY 11:	\$36,158	\$244,600	\$132,380
Expenditures During FY 11:	\$41,770	\$246,675	\$132,223
Per Capita Revenue:	\$6	\$66	\$44
Per Capita Expenditures:	\$7	\$70	\$42
Revenues over (under) Expenditures:	-\$5,612	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	36.83%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$15,384	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$3	\$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:	\$10,808	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$4.576	\$294,833	\$
Per Capita Debt:	\$1	\$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: **Northbrook Park District**

Unit Code: **016/500/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,043,020**

Equalized Assessed Valuation: **\$3,260,637,103**

Population: **34,688**

Employees:

Full Time: **69**

Part Time: **450**

Salaries Paid: **\$7,025,361**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$9,164,456	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$264	\$97	\$64
Revenue Collected During FY 11:	\$15,686,805	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$17,288,343	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$452	\$230	\$149
Per Capita Expenditures:	\$498	\$218	\$143
Revenues over (under) Expenditures:	-\$1,601,538	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	77.53%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$13,403,722	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$386	\$101	\$66

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$825,645	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$9,510,085	\$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:	\$14,335,000	\$9,805,214	\$5,470,000
Per Capita Debt:	\$413	\$338	\$214
General Obligation Debt over EAV:	0.44%	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:	0.00%	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: **Northfield Park District**

Unit Code: **016/510/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,530,404**

Equalized Assessed Valuation: **\$530,667,306**

Population: **6,200**

Employees:

Full Time: **6**

Part Time: **64**

Salaries Paid: **\$585,959**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$519,551	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$84	\$97	\$64
Revenue Collected During FY 11:	\$1,700,961	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$1,311,109	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$274	\$230	\$149
Per Capita Expenditures:	\$211	\$218	\$143
Revenues over (under) Expenditures:	\$389,852	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	36.06%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$472,849	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$76	\$101	\$66

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$174,371	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$422,071	\$3,405,666	\$1,793,034



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$838.443	\$9,805,214	\$5,470,000
Per Capita Debt:	\$135	\$338	\$214
General Obligation Debt over EAV:	0.00%	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:	0.00%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$566.712	\$9,805,214	\$5,470,000
Per Capita Debt:	\$72	\$338	\$214
General Obligation Debt over EAV:	0.03%	0.58%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$847,108	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$107	\$45	\$
Revenue Collected During FY 11:	\$911,772	\$673,199	\$
Expenditures During FY 11:	\$871,731	\$723,065	\$
Per Capita Revenue:	\$116	\$22	\$
Per Capita Expenditures:	\$111	\$24	\$
Operating Income (loss):	\$40,041	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	101.77%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$887,149	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$113	\$50	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Oak Forest Park District**

Unit Code: **016/520/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,207,470**

Equalized Assessed Valuation: **\$555,367,481**

Population: **28,000**

Employees:

 Full Time: **15**

 Part Time: **170**

 Salaries Paid: **\$1,328,723**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	-\$1,136,355	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	-\$41	\$97	\$64
Revenue Collected During FY 11:	\$2,457,202	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$2,736,226	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$88	\$230	\$149
Per Capita Expenditures:	\$98	\$218	\$143
Revenues over (under) Expenditures:	-\$279,024	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	-51.73%	50.90%	44.24%
Ending Fund Balance for FY 11:	-\$1,415,379	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	-\$51	\$101	\$66

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,900,134	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	-\$1,441,119	\$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:	\$806.660	\$9,805,214	\$5,470,000
Per Capita Debt:	\$29	\$338	\$214
General Obligation Debt over EAV:	0.15%	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:	0.00%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$5,060,000	\$9,805,214	\$5,470,000
Per Capita Debt:	\$89	\$338	\$214
General Obligation Debt over EAV:	0.12%	0.58%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$15,154,026	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$267	\$45	\$
Revenue Collected During FY 11:	\$2,956,505	\$673,199	\$
Expenditures During FY 11:	\$3,060,654	\$723,065	\$
Per Capita Revenue:	\$52	\$22	\$
Per Capita Expenditures:	\$54	\$24	\$
Operating Income (loss):	-\$104,149	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	492.61%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$15,077,023	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$266	\$50	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Oak Park Park District**

Unit Code: **016/540/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,500,911**

Equalized Assessed Valuation: **\$1,850,649,808**

Population: **51,878**

Employees:

Full Time: **50**

Part Time: **493**

Salaries Paid: **\$4,464,929**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,336,984	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$64	\$97	\$64
Revenue Collected During FY 11:	\$13,079,856	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$9,055,515	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$252	\$230	\$149
Per Capita Expenditures:	\$175	\$218	\$143
Revenues over (under) Expenditures:	\$4,024,341	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	46.03%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$4,168,167	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$80	\$101	\$66

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$996,400	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$5,330,584	\$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:	\$9,995,000	\$9,805,214	\$5,470,000
Per Capita Debt:	\$193	\$338	\$214
General Obligation Debt over EAV:	0.00%	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:	0.00%	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: **Oakbrook Terrace Park District**

Unit Code: **022/180/12** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,906,730**

Equalized Assessed Valuation: **\$326,269,907**

Population: **2,384**

Employees:

Full Time: **8**

Part Time: **24**

Salaries Paid: **\$629,856**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$188,996	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$79	\$97	\$64
Revenue Collected During FY 11:	\$1,278,898	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$1,233,273	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$536	\$230	\$149
Per Capita Expenditures:	\$517	\$218	\$143
Revenues over (under) Expenditures:	\$45,625	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	19.02%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$234,621	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$98	\$101	\$66

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$77,845	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$1,288,237	\$3,405,666	\$1,793,034



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$9,805,214	\$5,470,000
Per Capita Debt:	\$	\$338	\$214
General Obligation Debt over EAV:	0.00%	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:	0.00%	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: **Octavia Park District**

Unit Code: **064/030/12** County: **MCLEAN**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$104,000**

Equalized Assessed Valuation: **\$28,085,195**

Population: **1,100**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$20,211**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$13,670	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$12	\$50	\$23
Revenue Collected During FY 11:	\$91,405	\$244,600	\$132,380
Expenditures During FY 11:	\$79,471	\$246,675	\$132,223
Per Capita Revenue:	\$83	\$66	\$44
Per Capita Expenditures:	\$72	\$70	\$42
Revenues over (under) Expenditures:	\$11,934	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	32.22%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$25,604	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$23	\$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:	\$20.000	\$294,833	\$
Per Capita Debt:	\$18	\$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: **Odell Park District**

Unit Code: **053/010/12** County: **LIVINGSTON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$69,596**

Equalized Assessed Valuation: **\$42,447,772**

Population: **2,005**

Employees:

 Full Time:

 Part Time: **25**

 Salaries Paid: **\$39,851**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$155.631	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$78	\$50	\$23
Revenue Collected During FY 11:	\$87.327	\$244,600	\$132,380
Expenditures During FY 11:	\$79.157	\$246,675	\$132,223
Per Capita Revenue:	\$44	\$66	\$44
Per Capita Expenditures:	\$39	\$70	\$42
Revenues over (under) Expenditures:	\$8.170	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	206.93%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$163.801	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$82	\$53	\$24

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$190.625	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$2,189,817	\$294,833	\$
Per Capita Debt:	\$447	\$60	\$
General Obligation Debt over EAV:	0.89%	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:	\$793.512	\$9,805,214	\$5,470,000
Per Capita Debt:	\$195	\$338	\$214
General Obligation Debt over EAV:	0.12%	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:	0.00%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$8,076,525	\$9,805,214	\$5,470,000
Per Capita Debt:	\$162	\$338	\$214
General Obligation Debt over EAV:	0.56%	0.58%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$4,431,411	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$89	\$45	\$
Revenue Collected During FY 11:	\$1,556,904	\$673,199	\$
Expenditures During FY 11:	\$1,902,840	\$723,065	\$
Per Capita Revenue:	\$31	\$22	\$
Per Capita Expenditures:	\$38	\$24	\$
Operating Income (loss):	-\$345,936	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	223.01%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$4,243,487	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$85	\$50	\$