



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$21,030,000	\$9,805,214	\$5,470,000
Per Capita Debt:	\$253	\$338	\$214
General Obligation Debt over EAV:	0.45%	0.58%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$2,015,170	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$24	\$45	\$
Revenue Collected During FY 11:	\$1,661,743	\$673,199	\$
Expenditures During FY 11:	\$2,032,666	\$723,065	\$
Per Capita Revenue:	\$20	\$22	\$
Per Capita Expenditures:	\$24	\$24	\$
Operating Income (loss):	-\$370,923	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	77.00%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$1,565,247	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$19	\$50	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Park Ridge Park District**

Unit Code: **016/580/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,307,697**

Equalized Assessed Valuation: **\$1,888,998,605**

Population: **37,480**

Employees:

Full Time: **50**

Part Time: **593**

Salaries Paid: **\$4,805,707**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,569,286	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$122	\$97	\$64
Revenue Collected During FY 11:	\$12,060,149	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$11,085,657	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$322	\$230	\$149
Per Capita Expenditures:	\$296	\$218	\$143
Revenues over (under) Expenditures:	\$974,492	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	43.67%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$4,840,559	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$129	\$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:	\$898,951	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$5,008,215	\$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:	\$4,549,693	\$9,805,214	\$5,470,000
Per Capita Debt:	\$121	\$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: **Paxton Park District**

Unit Code: **027/010/12** County: **FORD**

Fiscal Year End: **1/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$431,581**

Equalized Assessed Valuation: **\$48,806,975**

Population: **5,680**

Employees:

 Full Time: **1**

 Part Time: **29**

 Salaries Paid: **\$77,256**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	-\$7,030	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	-\$1	\$50	\$23
Revenue Collected During FY 11:	\$207,726	\$244,600	\$132,380
Expenditures During FY 11:	\$214,585	\$246,675	\$132,223
Per Capita Revenue:	\$37	\$66	\$44
Per Capita Expenditures:	\$38	\$70	\$42
Revenues over (under) Expenditures:	-\$6,859	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	-0.65%	102.53%	61.81%
Ending Fund Balance for FY 11:	-\$1,389	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$	\$53	\$24

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$13,839	\$8,147	\$
Total Unreserved Funds:	-\$15,228	\$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:	\$70.000	\$294,833	\$
Per Capita Debt:	\$12	\$60	\$
General Obligation Debt over EAV:	0.14%	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: **Pearl City Park District**

Unit Code: **089/030/12** County: **STEPHENSON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$110,325**

Equalized Assessed Valuation: **\$40,103,479**

Population: **3,500**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$25,088**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$80.174	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$23	\$50	\$23
Revenue Collected During FY 11:	\$104.223	\$244,600	\$132,380
Expenditures During FY 11:	\$87.753	\$246,675	\$132,223
Per Capita Revenue:	\$30	\$66	\$44
Per Capita Expenditures:	\$25	\$70	\$42
Revenues over (under) Expenditures:	\$16.470	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	110.13%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$96.644	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$28	\$53	\$24

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$96.644	\$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:	Pekin Park District		
Unit Code:	090/040/12	County:	TAZEWELL
Fiscal Year End:	6/30/2011		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$14,621,470		
Equalized Assessed Valuation:	\$496,951,490		
Population:	34,000		
Employees:			
Full Time:	44		
Part Time:	305		
Salaries Paid:	\$2,507,534		

Blended Component Units	
Number Submitted =	1
	Pekin Park Foundation

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$986,863	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$29	\$97	\$64
Revenue Collected During FY 11:	\$3,795,083	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$3,856,252	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$112	\$230	\$149
Per Capita Expenditures:	\$113	\$218	\$143
Revenues over (under) Expenditures:	-\$61,169	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	27.65%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$1,066,094	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$31	\$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:	-\$8,034,880	\$3,405,666	\$1,793,034



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$8,601,050	\$9,805,214	\$5,470,000
Per Capita Debt:	\$253	\$338	\$214
General Obligation Debt over EAV:	1.66%	0.58%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$3,635,520	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$107	\$45	\$
Revenue Collected During FY 11:	\$2,331,282	\$673,199	\$
Expenditures During FY 11:	\$2,111,966	\$723,065	\$
Per Capita Revenue:	\$69	\$22	\$
Per Capita Expenditures:	\$62	\$24	\$
Operating Income (loss):	\$219,316	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	102.15%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$2,157,288	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$63	\$50	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Peotone Park District**

Unit Code: **099/080/12** County: **WILL**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$651,152**

Equalized Assessed Valuation: **\$98,778,768**

Population: **3,385**

Employees:

 Full Time: **1**

 Part Time: **12**

 Salaries Paid: **\$49,419**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,708	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$1	\$50	\$23
Revenue Collected During FY 11:	\$179,536	\$244,600	\$132,380
Expenditures During FY 11:	\$396,209	\$246,675	\$132,223
Per Capita Revenue:	\$53	\$66	\$44
Per Capita Expenditures:	\$117	\$70	\$42
Revenues over (under) Expenditures:	-\$216,673	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	72.70%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$288,035	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$85	\$53	\$24

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$288,035	\$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:	\$511.732	\$294,833	\$
Per Capita Debt:	\$151	\$60	\$
General Obligation Debt over EAV:	0.51%	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:	\$2,901	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$1	\$50	\$23
Revenue Collected During FY 11:	\$23,311	\$244,600	\$132,380
Expenditures During FY 11:	\$21,116	\$246,675	\$132,223
Per Capita Revenue:	\$12	\$66	\$44
Per Capita Expenditures:	\$11	\$70	\$42
Revenues over (under) Expenditures:	\$2,195	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	24.13%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$5,096	\$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:	\$	\$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: **Pitman Township Park District**

Unit Code: **068/025/12** County: **Montgomery**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$39,350**

Equalized Assessed Valuation: **\$8,620,653**

Population: **507**

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:	\$3.857	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$8	\$50	\$23
Revenue Collected During FY 11:	\$35.506	\$244,600	\$132,380
Expenditures During FY 11:	\$36.570	\$246,675	\$132,223
Per Capita Revenue:	\$70	\$66	\$44
Per Capita Expenditures:	\$72	\$70	\$42
Revenues over (under) Expenditures:	-\$1.064	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	7.64%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$2.793	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$6	\$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: **Plainfield Park District**

Unit Code: **099/085/12** County: **WILL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,587,073**

Equalized Assessed Valuation: **\$2,695,713,896**

Population: **125,000**

Employees:

Full Time: **39**

Part Time: **204**

Salaries Paid: **\$2,298,002**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,213,962	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$26	\$97	\$64
Revenue Collected During FY 11:	\$5,882,115	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$5,353,304	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$47	\$230	\$149
Per Capita Expenditures:	\$43	\$218	\$143
Revenues over (under) Expenditures:	\$528,811	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	69.92%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$3,742,773	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$30	\$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:	\$934,608	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$6,368,270	\$3,405,666	\$1,793,034



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$6,570,000	\$9,805,214	\$5,470,000
Per Capita Debt:	\$53	\$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:	\$99,136	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$1	\$45	\$
Revenue Collected During FY 11:	\$168,513	\$673,199	\$
Expenditures During FY 11:	\$180,893	\$723,065	\$
Per Capita Revenue:	\$1	\$22	\$
Per Capita Expenditures:	\$1	\$24	\$
Operating Income (loss):	-\$12,380	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	47.96%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$86,756	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$1	\$50	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Pleasant Dale Park District**

Unit Code: **016/600/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,996,903**

Equalized Assessed Valuation: **\$618,074,824**

Population: **11,000**

Employees:

Full Time: **10**

Part Time: **120**

Salaries Paid: **\$1,273,180**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$4,515,323	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$410	\$97	\$64
Revenue Collected During FY 11:	\$2,121,978	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$1,630,085	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$193	\$230	\$149
Per Capita Expenditures:	\$148	\$218	\$143
Revenues over (under) Expenditures:	\$491,893	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	316.05%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$5,151,951	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$468	\$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:	\$2,473,850	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$3,754,889	\$3,405,666	\$1,793,034



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$7,476,848	\$9,805,214	\$5,470,000
Per Capita Debt:	\$680	\$338	\$214
General Obligation Debt over EAV:	1.21%	0.58%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	-\$2,953,163	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	-\$268	\$45	\$
Revenue Collected During FY 11:	\$535,570	\$673,199	\$
Expenditures During FY 11:	\$913,255	\$723,065	\$
Per Capita Revenue:	\$49	\$22	\$
Per Capita Expenditures:	\$83	\$24	\$
Operating Income (loss):	-\$377,685	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	128.75%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$1,175,823	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$107	\$50	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Pleasant Hill Park District**

Unit Code: **075/020/12** County: **PIKE**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$38,139**

Equalized Assessed Valuation: **\$15,821,722**

Population: **2,600**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$13,979**

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:	\$123,701	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$48	\$50	\$23
Revenue Collected During FY 11:	\$43,014	\$244,600	\$132,380
Expenditures During FY 11:	\$50,772	\$246,675	\$132,223
Per Capita Revenue:	\$17	\$66	\$44
Per Capita Expenditures:	\$20	\$70	\$42
Revenues over (under) Expenditures:	-\$7,758	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	228.10%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$115,812	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$45	\$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:	\$23.861	\$294,833	\$
Per Capita Debt:	\$9	\$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:	\$12.115.000	\$9,805,214	\$5,470,000
Per Capita Debt:	\$93	\$338	\$214
General Obligation Debt over EAV:	0.17%	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: **Princeton Park District**

Unit Code: **006/010/12** County: **BUREAU**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,571,496**

Equalized Assessed Valuation: **\$139,861,268**

Population: **7,461**

Employees:

 Full Time: **12**

 Part Time: **107**

 Salaries Paid: **\$713,753**

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:	\$1	\$244,600	\$132,380
Expenditures During FY 11:	\$1	\$246,675	\$132,223
Per Capita Revenue:	\$	\$66	\$44
Per Capita Expenditures:	\$	\$70	\$42
Revenues over (under) Expenditures:	\$	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	0.00%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$	\$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	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$2,507,299	\$294,833	\$
Per Capita Debt:	\$336	\$60	\$
General Obligation Debt over EAV:	0.57%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$3,585,538	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$481	\$5	\$
Revenue Collected During FY 11:	\$1,981,387	\$17,293	\$
Expenditures During FY 11:	\$1,859,764	\$18,032	\$
Per Capita Revenue:	\$266	\$2	\$
Per Capita Expenditures:	\$249	\$2	\$
Operating Income (loss):	\$121,623	-\$740	\$
Ratio of Retained Earnings to Expenditures:	199.34%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$3,707,161	\$39,278	\$
Per Capita Ending Retained Earnings:	\$497	\$5	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Prophetstown Park District**

Unit Code: **098/020/12** County: **WHITESIDE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$450,520**

Equalized Assessed Valuation: **\$39,923,639**

Population: **2,600**

Employees:

Full Time: **1**

Part Time: **15**

Salaries Paid: **\$114,362**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$82.165	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$32	\$50	\$23
Revenue Collected During FY 11:	\$375.144	\$244,600	\$132,380
Expenditures During FY 11:	\$377.655	\$246,675	\$132,223
Per Capita Revenue:	\$144	\$66	\$44
Per Capita Expenditures:	\$145	\$70	\$42
Revenues over (under) Expenditures:	-\$2.511	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	42.28%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$159.654	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$61	\$53	\$24

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$159.654	\$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:	\$141.263	\$294,833	\$
Per Capita Debt:	\$54	\$60	\$
General Obligation Debt over EAV:	0.20%	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: **Prospect Heights Park District**

Unit Code: **016/620/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,590,797**

Equalized Assessed Valuation: **\$423,300,820**

Population: **15,000**

Employees:

Full Time: **15**

Part Time: **46**

Salaries Paid: **\$1,618,939**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$965,501	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$64	\$97	\$64
Revenue Collected During FY 11:	\$3,978,995	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$3,437,383	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$265	\$230	\$149
Per Capita Expenditures:	\$229	\$218	\$143
Revenues over (under) Expenditures:	\$541,612	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	30.47%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$1,047,476	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$70	\$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:	\$671,102	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$486,799	\$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:	\$9,832.654	\$9,805,214	\$5,470,000
Per Capita Debt:	\$656	\$338	\$214
General Obligation Debt over EAV:	2.01%	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: **Putnam Twp Park District**

Unit Code: **029/040/12** County: **FULTON**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$65,300**

Equalized Assessed Valuation: **\$20,290,605**

Population: **2,198**

Employees:

Full Time: **1**

Part Time: **3**

Salaries Paid: **\$16,544**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$22,098	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$10	\$50	\$23
Revenue Collected During FY 11:	\$57,765	\$244,600	\$132,380
Expenditures During FY 11:	\$63,442	\$246,675	\$132,223
Per Capita Revenue:	\$26	\$66	\$44
Per Capita Expenditures:	\$29	\$70	\$42
Revenues over (under) Expenditures:	-\$5,677	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	25.88%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$16,421	\$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:	\$	\$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: **Quincy Park District**

Unit Code: **001/010/12** County: **ADAMS**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,666,338**

Equalized Assessed Valuation: **\$564,568,330**

Population: **40,824**

Employees:

Full Time: **26**

Part Time: **251**

Salaries Paid: **\$1,892,114**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,269,278	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$56	\$97	\$64
Revenue Collected During FY 11:	\$3,277,741	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$2,952,086	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$80	\$230	\$149
Per Capita Expenditures:	\$72	\$218	\$143
Revenues over (under) Expenditures:	\$325,655	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	87.90%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$2,594,933	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$64	\$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:	\$1,969,441	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$868,032	\$3,405,666	\$1,793,034



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$99,119	\$9,805,214	\$5,470,000
Per Capita Debt:	\$2	\$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:	\$3,218,398	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$79	\$45	\$
Revenue Collected During FY 11:	\$1,172,468	\$673,199	\$
Expenditures During FY 11:	\$1,292,975	\$723,065	\$
Per Capita Revenue:	\$29	\$22	\$
Per Capita Expenditures:	\$32	\$24	\$
Operating Income (loss):	-\$120,507	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	239.59%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$3,097,891	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$76	\$50	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Rantoul Park District**

Unit Code: **010/020/12** County: **CHAMPAIGN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,275,000**

Equalized Assessed Valuation: **\$105,440,726**

Population: **12,341**

Employees:

Full Time: **4**

Part Time: **30**

Salaries Paid: **\$261,472**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$277,149	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$22	\$50	\$23
Revenue Collected During FY 11:	\$766,332	\$244,600	\$132,380
Expenditures During FY 11:	\$1,040,951	\$246,675	\$132,223
Per Capita Revenue:	\$62	\$66	\$44
Per Capita Expenditures:	\$84	\$70	\$42
Revenues over (under) Expenditures:	-\$274,619	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	11.77%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$122,530	\$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:	\$122,530	\$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: **Raymond Park District**

Unit Code: **068/030/12** County: **Montgomery**

Fiscal Year End: **7/31/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$43,550**

Equalized Assessed Valuation: **\$11,255,542**

Population: **900**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$6,910**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$7,886	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$9	\$50	\$23
Revenue Collected During FY 11:	\$32,856	\$244,600	\$132,380
Expenditures During FY 11:	\$25,715	\$246,675	\$132,223
Per Capita Revenue:	\$37	\$66	\$44
Per Capita Expenditures:	\$29	\$70	\$42
Revenues over (under) Expenditures:	\$7,141	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	58.44%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$15,027	\$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:	\$	\$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: **Ridgeville Park District**

Unit Code: **016/640/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$640,990**

Equalized Assessed Valuation: **\$680,151,990**

Population: **73,000**

Employees:

Full Time: **5**

Part Time: **58**

Salaries Paid: **\$341,987**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$315,392	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$4	\$50	\$23
Revenue Collected During FY 11:	\$632,699	\$244,600	\$132,380
Expenditures During FY 11:	\$602,225	\$246,675	\$132,223
Per Capita Revenue:	\$9	\$66	\$44
Per Capita Expenditures:	\$8	\$70	\$42
Revenues over (under) Expenditures:	\$30,474	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	55.18%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$332,324	\$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:	\$	\$36,681	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,580	\$
Total Unrestricted Net Assets:	\$648,369	\$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: **River Forest Park District**

Unit Code: **016/660/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,068,863**

Equalized Assessed Valuation: **\$641,332,879**

Population: **11,635**

Employees:

Full Time: **6**

Part Time: **1**

Salaries Paid: **\$426,744**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,489,879	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$128	\$97	\$64
Revenue Collected During FY 11:	\$1,619,571	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$1,277,579	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$139	\$230	\$149
Per Capita Expenditures:	\$110	\$218	\$143
Revenues over (under) Expenditures:	\$341,992	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	109.12%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$1,394,132	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$120	\$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:	\$1,338,563	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$1,787,397	\$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:	\$184.950	\$9,805,214	\$5,470,000
Per Capita Debt:	\$16	\$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:	\$	\$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: **River Trails Park District**

Unit Code: **016/670/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,094,320**

Equalized Assessed Valuation: **\$573,828,461**

Population: **15,000**

Employees:

Full Time: **25**

Part Time: **215**

Salaries Paid: **\$2,076,653**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$55,834	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$4	\$97	\$64
Revenue Collected During FY 11:	\$4,076,282	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$3,926,858	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$272	\$230	\$149
Per Capita Expenditures:	\$262	\$218	\$143
Revenues over (under) Expenditures:	\$149,424	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	5.23%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$205,258	\$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:	\$223,194	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$3,501,291	\$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:	\$7,364,809	\$9,805,214	\$5,470,000
Per Capita Debt:	\$491	\$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: **Roanoke Park District**

Unit Code: **102/020/12** County: **WOODFORD**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$134,500**

Equalized Assessed Valuation: **\$32,549,900**

Population: **2,558**

Employees:

 Full Time:

 Part Time: **19**

 Salaries Paid: **\$41,999**

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:	\$87,476	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$34	\$50	\$23
Revenue Collected During FY 11:	\$147,556	\$244,600	\$132,380
Expenditures During FY 11:	\$145,651	\$246,675	\$132,223
Per Capita Revenue:	\$58	\$66	\$44
Per Capita Expenditures:	\$57	\$70	\$42
Revenues over (under) Expenditures:	\$1,905	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	61.37%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$89,381	\$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:	\$89,380	\$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: **Rockford Park District**

Unit Code: **101/010/12** County: **WINNEBAGO**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$51,505,395**

Equalized Assessed Valuation: **\$2,862,111,986**

Population: **211,538**

Employees:

Full Time: **178**

Part Time: **1,433**

Salaries Paid: **\$14,082,537**

Blended Component Units

Number Submitted = **1**
Rockford Park District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$8,759,638	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$41	\$97	\$64
Revenue Collected During FY 11:	\$31,029,123	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$29,238,428	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$147	\$230	\$149
Per Capita Expenditures:	\$138	\$218	\$143
Revenues over (under) Expenditures:	\$1,790,695	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	28.88%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$8,443,588	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$40	\$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:	\$6,113,673	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	-\$9,736,397	\$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:	\$33,892,582	\$9,805,214	\$5,470,000
Per Capita Debt:	\$160	\$338	\$214
General Obligation Debt over EAV:	0.57%	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:	\$3,548,608	\$9,805,214	\$5,470,000
Per Capita Debt:	\$154	\$338	\$214
General Obligation Debt over EAV:	0.06%	0.58%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	-\$133,023	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	-\$6	\$45	\$
Revenue Collected During FY 11:	\$19,025	\$673,199	\$
Expenditures During FY 11:	\$1,656	\$723,065	\$
Per Capita Revenue:	\$1	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$17,369	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	-6983.94%	34.64%	0.00%
Ending Retained Earnings for FY 11:	-\$115,654	\$1,729,268	\$
Per Capita Ending Retained Earnings:	-\$5	\$50	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Roselle Park District**

Unit Code: **022/190/12** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,619,874**

Equalized Assessed Valuation: **\$525,881,433**

Population: **22,763**

Employees:

Full Time: **12**

Part Time: **120**

Salaries Paid: **\$1,046,916**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$978,754	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$43	\$97	\$64
Revenue Collected During FY 11:	\$2,432,056	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$2,143,430	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$107	\$230	\$149
Per Capita Expenditures:	\$94	\$218	\$143
Revenues over (under) Expenditures:	\$288,626	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	46.53%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$997,380	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$44	\$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:	\$352,757	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$3,197,312	\$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:	\$4.829.987	\$9,805,214	\$5,470,000
Per Capita Debt:	\$212	\$338	\$214
General Obligation Debt over EAV:	0.53%	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: **Rosemont Park District**

Unit Code: **016/690/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,875,221**

Equalized Assessed Valuation: **\$333,225,945**

Population: **4,442**

Employees:

 Full Time: **7**

 Part Time: **105**

 Salaries Paid: **\$512,975**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$812,388	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$183	\$97	\$64
Revenue Collected During FY 11:	\$1,298,552	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$1,255,924	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$292	\$230	\$149
Per Capita Expenditures:	\$283	\$218	\$143
Revenues over (under) Expenditures:	\$42,628	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	35.55%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$446,504	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$101	\$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:	\$490,018	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$155,105	\$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:	\$790.000	\$9,805,214	\$5,470,000
Per Capita Debt:	\$178	\$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: **Rossville Park District**

Unit Code: **092/010/12** County: **VERMILION**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$68,150**

Equalized Assessed Valuation: **\$19,245,140**

Population: **1,360**

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:	\$30,776	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$23	\$50	\$23
Revenue Collected During FY 11:	\$49,481	\$244,600	\$132,380
Expenditures During FY 11:	\$46,772	\$246,675	\$132,223
Per Capita Revenue:	\$36	\$66	\$44
Per Capita Expenditures:	\$34	\$70	\$42
Revenues over (under) Expenditures:	\$2,709	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	71.59%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$33,485	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$25	\$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: **Round Lake Area Park District**

Unit Code: **049/095/12** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,114,700**

Equalized Assessed Valuation: **\$1,016,852,707**

Population: **53,500**

Employees:

 Full Time: **52**

 Part Time: **353**

 Salaries Paid: **\$3,810,777**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,684,204	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$31	\$97	\$64
Revenue Collected During FY 11:	\$8,100,367	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$8,003,459	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$151	\$230	\$149
Per Capita Expenditures:	\$150	\$218	\$143
Revenues over (under) Expenditures:	\$96,908	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	22.70%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$1,816,532	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$34	\$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:	\$1,783,547	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$1,311,058	\$3,405,666	\$1,793,034



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$9,473,545	\$9,805,214	\$5,470,000
Per Capita Debt:	\$177	\$338	\$214
General Obligation Debt over EAV:	0.22%	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: **Roxana Community Park District**

Unit Code: **057/020/12** County: **MADISON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$503,376**

Equalized Assessed Valuation: **\$90,361,478**

Population: **1,552**

Employees:

Full Time: **3**

Part Time: **34**

Salaries Paid: **\$169,992**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$131,762	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$85	\$50	\$23
Revenue Collected During FY 11:	\$348,266	\$244,600	\$132,380
Expenditures During FY 11:	\$368,655	\$246,675	\$132,223
Per Capita Revenue:	\$224	\$66	\$44
Per Capita Expenditures:	\$238	\$70	\$42
Revenues over (under) Expenditures:	-\$20,389	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	30.21%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$111,373	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$72	\$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:	-\$211,930	\$37,580	\$
Total Unrestricted Net Assets:	\$371,369	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$410.000	\$294,833	\$
Per Capita Debt:	\$264	\$60	\$
General Obligation Debt over EAV:	0.45%	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	\$
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Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$