



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$4.627.000	\$9,805,214	\$5,470,000
Per Capita Debt:	\$1.028	\$338	\$214
General Obligation Debt over EAV:	0.25%	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: **San Jose Park District**

Unit Code: **060/020/12** County: **MASON**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$31,050**

Equalized Assessed Valuation: **\$13,888,131**

Population: **650**

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:	\$38,593	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$59	\$50	\$23
Revenue Collected During FY 11:	\$12,290	\$244,600	\$132,380
Expenditures During FY 11:	\$31,050	\$246,675	\$132,223
Per Capita Revenue:	\$19	\$66	\$44
Per Capita Expenditures:	\$48	\$70	\$42
Revenues over (under) Expenditures:	-\$18,760	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	63.87%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$19,833	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$31	\$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: **Sandwich Park District**

Unit Code: **019/060/12** County: **DEKALB**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$714,300**

Equalized Assessed Valuation: **\$175,585,530**

Population: **6,600**

Employees:

Full Time: **2**

Part Time: **20**

Salaries Paid: **\$201,894**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$220,095	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$33	\$50	\$23
Revenue Collected During FY 11:	\$592,144	\$244,600	\$132,380
Expenditures During FY 11:	\$532,227	\$246,675	\$132,223
Per Capita Revenue:	\$90	\$66	\$44
Per Capita Expenditures:	\$81	\$70	\$42
Revenues over (under) Expenditures:	\$59,917	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	53.37%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$284,053	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$43	\$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:	\$324,628	\$37,580	\$
Total Unrestricted Net Assets:	\$162,034	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$595.138	\$294,833	\$
Per Capita Debt:	\$90	\$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:	\$	\$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: **Savanna Park District**

Unit Code: **008/020/12** County: **CARROLL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$994,927**

Equalized Assessed Valuation: **\$37,620,199**

Population: **5,000**

Employees:

Full Time: **3**

Part Time: **19**

Salaries Paid: **\$122,929**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$49,715	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$10	\$50	\$23
Revenue Collected During FY 11:	\$212,630	\$244,600	\$132,380
Expenditures During FY 11:	\$194,995	\$246,675	\$132,223
Per Capita Revenue:	\$43	\$66	\$44
Per Capita Expenditures:	\$39	\$70	\$42
Revenues over (under) Expenditures:	\$17,635	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	30.84%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$60,144	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$12	\$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:	\$200,806	\$37,580	\$
Total Unrestricted Net Assets:	\$27,852	\$142,549	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$120,000	\$294,833	\$
Per Capita Debt:	\$24	\$60	\$
General Obligation Debt over EAV:	0.32%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$468,917	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$94	\$5	\$
Revenue Collected During FY 11:	\$128,453	\$17,293	\$
Expenditures During FY 11:	\$158,190	\$18,032	\$
Per Capita Revenue:	\$26	\$2	\$
Per Capita Expenditures:	\$32	\$2	\$
Operating Income (loss):	-\$29,737	-\$740	\$
Ratio of Retained Earnings to Expenditures:	282.18%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$446,386	\$39,278	\$
Per Capita Ending Retained Earnings:	\$89	\$5	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Schaumburg Park District**

Unit Code: **016/710/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$47,841,086**

Equalized Assessed Valuation: **\$4,179,389,640**

Population: **71,716**

Employees:

Full Time: **30**

Part Time: **30**

Salaries Paid: **\$10,848,792**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,358,358	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$47	\$97	\$64
Revenue Collected During FY 11:	\$19,279,535	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$18,577,825	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$269	\$230	\$149
Per Capita Expenditures:	\$259	\$218	\$143
Revenues over (under) Expenditures:	\$701,710	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	21.90%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$4,068,065	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$57	\$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:	\$19,282,590	\$3,405,666	\$1,793,034



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$29,965,000	\$9,805,214	\$5,470,000
Per Capita Debt:	\$418	\$338	\$214
General Obligation Debt over EAV:	0.72%	0.58%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$21,316,394	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$297	\$45	\$
Revenue Collected During FY 11:	\$2,200,603	\$673,199	\$
Expenditures During FY 11:	\$3,813,447	\$723,065	\$
Per Capita Revenue:	\$31	\$22	\$
Per Capita Expenditures:	\$53	\$24	\$
Operating Income (loss):	-\$1,612,844	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	520.75%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$19,858,481	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$277	\$50	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$38,270,222	\$9,805,214	\$5,470,000
Per Capita Debt:	\$604	\$338	\$214
General Obligation Debt over EAV:	1.35%	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:	\$9.845.000	\$9,805,214	\$5,470,000
Per Capita Debt:	\$2.051	\$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	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **South Prairie Park District**

Unit Code: **050/060/12** County: **LASALLE**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$71,314**

Equalized Assessed Valuation: **\$581,956,364**

Population: **5,000**

Employees:

 Full Time: **1**

 Part Time:

 Salaries Paid: **\$4,800**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$33,578	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$7	\$50	\$23
Revenue Collected During FY 11:	\$35,963	\$244,600	\$132,380
Expenditures During FY 11:	\$31,806	\$246,675	\$132,223
Per Capita Revenue:	\$7	\$66	\$44
Per Capita Expenditures:	\$6	\$70	\$42
Revenues over (under) Expenditures:	\$4,157	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	118.64%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$37,735	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$8	\$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	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$14,456,858	\$9,805,214	\$5,470,000
Per Capita Debt:	\$118	\$338	\$214
General Obligation Debt over EAV:	0.54%	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: **St. Charles Park District**

Unit Code: **045/080/12** County: **KANE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$30,067,980**

Equalized Assessed Valuation: **\$2,408,062,717**

Population: **27,896**

Employees:

 Full Time: **67**

 Part Time: **367**

 Salaries Paid: **\$4,971,225**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$7,357,014	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$264	\$97	\$64
Revenue Collected During FY 11:	\$11,581,155	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$9,204,885	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$415	\$230	\$149
Per Capita Expenditures:	\$330	\$218	\$143
Revenues over (under) Expenditures:	\$2,376,270	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	76.76%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$7,065,380	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$253	\$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:	\$4,133,323	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$1,680,769	\$3,405,666	\$1,793,034



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$41,275,000	\$9,805,214	\$5,470,000
Per Capita Debt:	\$1,480	\$338	\$214
General Obligation Debt over EAV:	1.15%	0.58%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$5,325,434	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$191	\$45	\$
Revenue Collected During FY 11:	\$1,201,413	\$673,199	\$
Expenditures During FY 11:	\$1,459,586	\$723,065	\$
Per Capita Revenue:	\$43	\$22	\$
Per Capita Expenditures:	\$52	\$24	\$
Operating Income (loss):	-\$258,173	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	869.64%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$12,693,074	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$455	\$50	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **St. Jacob Park District**

Unit Code: **057/025/12** County: **MADISON**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$165,000**

Equalized Assessed Valuation: **\$51,921,347**

Population: **2,102**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$13,118**

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:	\$52,375	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$25	\$50	\$23
Revenue Collected During FY 11:	\$102,627	\$244,600	\$132,380
Expenditures During FY 11:	\$147,616	\$246,675	\$132,223
Per Capita Revenue:	\$49	\$66	\$44
Per Capita Expenditures:	\$70	\$70	\$42
Revenues over (under) Expenditures:	-\$44,989	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	26.68%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$39,386	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$19	\$53	\$24

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$39,385	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$9.065.000	\$9,805,214	\$5,470,000
Per Capita Debt:	\$449	\$338	\$214
General Obligation Debt over EAV:	0.55%	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: **Stites Park District**

Unit Code: **088/040/12** County: **ST. CLAIR**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$40,404**

Equalized Assessed Valuation: **\$12,040,782**

Population: **749**

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:	\$209,624	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$280	\$50	\$23
Revenue Collected During FY 11:	\$65,574	\$244,600	\$132,380
Expenditures During FY 11:	\$68,078	\$246,675	\$132,223
Per Capita Revenue:	\$88	\$66	\$44
Per Capita Expenditures:	\$91	\$70	\$42
Revenues over (under) Expenditures:	-\$2,504	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	304.24%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$207,120	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$277	\$53	\$24

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$173,051	\$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: **Stockton Park District**

Unit Code: **043/020/12** County: **JO DAVIESS**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$137,680**

Equalized Assessed Valuation: **\$358,543,571**

Population: **3,500**

Employees:

 Full Time: **1**

 Part Time: **20**

 Salaries Paid: **\$54,728**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$18,527	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$5	\$50	\$23
Revenue Collected During FY 11:	\$672,070	\$244,600	\$132,380
Expenditures During FY 11:	\$356,408	\$246,675	\$132,223
Per Capita Revenue:	\$192	\$66	\$44
Per Capita Expenditures:	\$102	\$70	\$42
Revenues over (under) Expenditures:	\$315,662	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	93.77%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$334,189	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$95	\$53	\$24

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$334,189	\$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: **Stonington Park District**

Unit Code: **011/009/12** County: **CHRISTIAN**

Fiscal Year End: **10/31/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$64,080**

Equalized Assessed Valuation: **\$18,453,880**

Population: **1,300**

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:	\$38,453	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$30	\$50	\$23
Revenue Collected During FY 11:	\$41,987	\$244,600	\$132,380
Expenditures During FY 11:	\$25,256	\$246,675	\$132,223
Per Capita Revenue:	\$32	\$66	\$44
Per Capita Expenditures:	\$19	\$70	\$42
Revenues over (under) Expenditures:	\$16,731	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	218.50%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$55,184	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$42	\$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:	\$55,184	\$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:	\$8,912,000	\$9,805,214	\$5,470,000
Per Capita Debt:	\$237	\$338	\$214
General Obligation Debt over EAV:	0.26%	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:	\$	\$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: **Summit Park District**

Unit Code: **016/750/12** County: **COOK**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$967,867**

Equalized Assessed Valuation: **\$196,312,200**

Population: **10,400**

Employees:

Full Time: **4**

Part Time: **30**

Salaries Paid: **\$316,592**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	-\$99,002	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	-\$10	\$50	\$23
Revenue Collected During FY 11:	\$633,015	\$244,600	\$132,380
Expenditures During FY 11:	\$763,752	\$246,675	\$132,223
Per Capita Revenue:	\$61	\$66	\$44
Per Capita Expenditures:	\$73	\$70	\$42
Revenues over (under) Expenditures:	-\$130,737	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	-30.08%	102.53%	61.81%
Ending Fund Balance for FY 11:	-\$229,739	\$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:	\$	\$36,681	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$558,355	\$37,580	\$
Total Unrestricted Net Assets:	-\$299,164	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$233.700	\$294,833	\$
Per Capita Debt:	\$22	\$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 Less Than 850,000

Local Government Profile

Unit Name: **Sumner Park District**

Unit Code: **101/020/12** County: **WINNEBAGO**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$93,125**

Equalized Assessed Valuation: **\$84,182,075**

Population: **3,500**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$6,053**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$37.103	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$11	\$50	\$23
Revenue Collected During FY 11:	\$115.489	\$244,600	\$132,380
Expenditures During FY 11:	\$90.861	\$246,675	\$132,223
Per Capita Revenue:	\$33	\$66	\$44
Per Capita Expenditures:	\$26	\$70	\$42
Revenues over (under) Expenditures:	\$24.628	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	67.94%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$61.731	\$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:	\$61.731	\$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:	\$292.000	\$294,833	\$
Per Capita Debt:	\$83	\$60	\$
General Obligation Debt over EAV:	0.35%	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: **Sumpter Township Park District**

Unit Code: **018/010/12** County: **Cumberland**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$27,982**

Equalized Assessed Valuation: **\$17,844,335**

Population: **1,980**

Employees:

 Full Time:

 Part Time: **14**

 Salaries Paid: **\$5,517**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$40,780	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$21	\$50	\$23
Revenue Collected During FY 11:	\$28,503	\$244,600	\$132,380
Expenditures During FY 11:	\$21,862	\$246,675	\$132,223
Per Capita Revenue:	\$14	\$66	\$44
Per Capita Expenditures:	\$11	\$70	\$42
Revenues over (under) Expenditures:	\$6,641	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	216.91%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$47,421	\$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:	\$	\$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:

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:	\$423.001	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$28	\$97	\$64
Revenue Collected During FY 11:	\$2,000.071	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$1,607.083	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$133	\$230	\$149
Per Capita Expenditures:	\$107	\$218	\$143
Revenues over (under) Expenditures:	\$392.988	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	35.37%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$568.481	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$38	\$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:	\$497.438	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$147.488	\$3,405,666	\$1,793,034



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$3,336,812	\$9,805,214	\$5,470,000
Per Capita Debt:	\$222	\$338	\$214
General Obligation Debt over EAV:	0.67%	0.58%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$193,731	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$13	\$45	\$
Revenue Collected During FY 11:	\$529,663	\$673,199	\$
Expenditures During FY 11:	\$803,228	\$723,065	\$
Per Capita Revenue:	\$35	\$22	\$
Per Capita Expenditures:	\$54	\$24	\$
Operating Income (loss):	-\$273,565	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	26.17%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$210,238	\$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: **Taylorville Comm Pleasure Driveway Park District**

Unit Code: **011/010/12** County: **CHRISTIAN**

Fiscal Year End: **2/28/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$841,338**

Equalized Assessed Valuation: **\$198,123,739**

Population: **25,000**

Employees:

 Full Time: **8**

 Part Time: **25**

 Salaries Paid: **\$301,845**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$883,077	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$35	\$50	\$23
Revenue Collected During FY 11:	\$716,141	\$244,600	\$132,380
Expenditures During FY 11:	\$723,424	\$246,675	\$132,223
Per Capita Revenue:	\$29	\$66	\$44
Per Capita Expenditures:	\$29	\$70	\$42
Revenues over (under) Expenditures:	-\$7,283	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	121.06%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$875,794	\$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:	\$	\$36,681	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$627,626	\$37,580	\$
Total Unrestricted Net Assets:	\$282,979	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$441,505	\$294,833	\$
Per Capita Debt:	\$18	\$60	\$
General Obligation Debt over EAV:	0.21%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$506,762	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$20	\$5	\$
Revenue Collected During FY 11:	\$31,836	\$17,293	\$
Expenditures During FY 11:	\$55,344	\$18,032	\$
Per Capita Revenue:	\$1	\$2	\$
Per Capita Expenditures:	\$2	\$2	\$
Operating Income (loss):	-\$23,508	-\$740	\$
Ratio of Retained Earnings to Expenditures:	873.18%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$483,254	\$39,278	\$
Per Capita Ending Retained Earnings:	\$19	\$5	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Teutopolis Park District**

Unit Code: **025/020/12** County: **EFFINGHAM**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$167,700**

Equalized Assessed Valuation: **\$32,017,002**

Population: **1,530**

Employees:

 Full Time:

 Part Time: **20**

 Salaries Paid: **\$31,598**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$103.034	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$67	\$50	\$23
Revenue Collected During FY 11:	\$96.812	\$244,600	\$132,380
Expenditures During FY 11:	\$115.104	\$246,675	\$132,223
Per Capita Revenue:	\$63	\$66	\$44
Per Capita Expenditures:	\$75	\$70	\$42
Revenues over (under) Expenditures:	-\$18.292	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	73.62%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$84.742	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$55	\$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: **Tinley Park Park District**

Unit Code: **016/760/12** County: **COOK**

Fiscal Year End: **2/28/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,736,900**

Equalized Assessed Valuation: **\$1,648,265,335**

Population: **59,140**

Employees:

Full Time: **30**

Part Time: **295**

Salaries Paid: **\$2,337,448**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,803,170	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$47	\$97	\$64
Revenue Collected During FY 11:	\$4,933,809	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$4,378,138	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$83	\$230	\$149
Per Capita Expenditures:	\$74	\$218	\$143
Revenues over (under) Expenditures:	\$555,671	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	76.72%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$3,358,841	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$57	\$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:	\$11,721,230	\$3,405,666	\$1,793,034



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$11,940,000	\$9,805,214	\$5,470,000
Per Capita Debt:	\$202	\$338	\$214
General Obligation Debt over EAV:	0.72%	0.58%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$7,105,868	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$120	\$45	\$
Revenue Collected During FY 11:	\$1,299,266	\$673,199	\$
Expenditures During FY 11:	\$1,263,318	\$723,065	\$
Per Capita Revenue:	\$22	\$22	\$
Per Capita Expenditures:	\$21	\$24	\$
Operating Income (loss):	\$35,948	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	565.32%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$7,141,816	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$121	\$50	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Toluca Park District**

Unit Code: **059/010/12** County: **MARSHALL**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$66,611**

Equalized Assessed Valuation: **\$14,983,820**

Population: **1,400**

Employees:

 Full Time:

 Part Time: **15**

 Salaries Paid: **\$11,296**

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:	\$3,547	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$3	\$50	\$23
Revenue Collected During FY 11:	\$75,310	\$244,600	\$132,380
Expenditures During FY 11:	\$66,611	\$246,675	\$132,223
Per Capita Revenue:	\$54	\$66	\$44
Per Capita Expenditures:	\$48	\$70	\$42
Revenues over (under) Expenditures:	\$8,699	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	18.38%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$12,246	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$9	\$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:	\$180.000	\$294,833	\$
Per Capita Debt:	\$129	\$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: **Tremont Area Park District**

Unit Code: **090/070/12** County: **TAZEWELL**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$336,859**

Equalized Assessed Valuation: **\$101,307,191**

Population: **4,600**

Employees:

 Full Time: **1**

 Part Time: **42**

 Salaries Paid: **\$144,198**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$91,606	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$20	\$50	\$23
Revenue Collected During FY 11:	\$405,047	\$244,600	\$132,380
Expenditures During FY 11:	\$447,972	\$246,675	\$132,223
Per Capita Revenue:	\$88	\$66	\$44
Per Capita Expenditures:	\$97	\$70	\$42
Revenues over (under) Expenditures:	-\$42,925	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	8.41%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$37,681	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$8	\$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:	\$11,611	\$37,580	\$
Total Unrestricted Net Assets:	\$37,681	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1.036.918	\$294,833	\$
Per Capita Debt:	\$225	\$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

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

Local Government Profile

Unit Name: **Tri-Township Park District**

Unit Code: **057/030/12** County: **MADISON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,083,936**

Equalized Assessed Valuation: **\$344,336,372**

Population: **13,278**

Employees:

 Full Time: **3**

 Part Time: **7**

 Salaries Paid: **\$160,932**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$309,589	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$23	\$50	\$23
Revenue Collected During FY 11:	\$840,176	\$244,600	\$132,380
Expenditures During FY 11:	\$797,202	\$246,675	\$132,223
Per Capita Revenue:	\$63	\$66	\$44
Per Capita Expenditures:	\$60	\$70	\$42
Revenues over (under) Expenditures:	\$42,974	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	44.23%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$352,563	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$27	\$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:	\$352,563	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$547.431	\$294,833	\$
Per Capita Debt:	\$41	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$8,715,299	\$9,805,214	\$5,470,000
Per Capita Debt:	\$211	\$338	\$214
General Obligation Debt over EAV:	0.19%	0.58%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$4	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$503,063	\$673,199	\$
Expenditures During FY 11:	\$563,959	\$723,065	\$
Per Capita Revenue:	\$12	\$22	\$
Per Capita Expenditures:	\$14	\$24	\$
Operating Income (loss):	-\$60,896	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	0.00%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$5	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$