



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Addison Park District**

Unit Code: **022/010/12** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,252,224**

Equalized Assessed Valuation: **\$1,266,045,565**

Population: **36,000**

Employees:

Full Time: **28**

Part Time: **267**

Salaries Paid: **\$24,220,015**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$453,724</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$13</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$5,786,257</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$6,048,402</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$161</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$168</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$262,145</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>3.79%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$229,500</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$6</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$250</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$2,826,190</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$16.555.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$460</b>	\$338	\$214
General Obligation Debt over EAV:	<b>1.31%</b>	0.58%	0.39%

**Enterprise Funds**

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Albion Park District**

Unit Code: **024/010/12** County: **EDWARDS**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$90,000**

Equalized Assessed Valuation: **\$17,765,283**

Population: **1,933**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$27,222**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$126,588</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$65</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$75,399</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$89,352</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$39</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$46</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$13,953</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>126.06%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$112,635</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$58</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Aledo Park District**

Unit Code: **066/010/12**

County: **MERCER**

Fiscal Year End:

**4/30/2011**

Accounting Method:

**Cash**

Appropriation or Budget:

**\$262,668**

Equalized Assessed Valuation:

**\$29,215,012**

Population:

**3,400**

Employees:

Full Time:

Part Time:

**5**

Salaries Paid:

**\$21,418**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$19,092</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$6</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$161,957</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$160,978</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$48</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$47</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$979</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>12.47%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$20,071</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$6</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$20,071</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Allin Township Park District**

Unit Code: **064/001/12** County: **MCLEAN**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$94,025**

Equalized Assessed Valuation: **\$18,819,559**

Population: **989**

Employees:

Full Time:

Part Time: **15**

Salaries Paid: **\$18,197**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$35,075</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$35</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$71,438</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$67,977</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$72</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$69</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$3,461</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>56.12%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$38,150</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$39</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

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



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## FISCAL YEAR 2011

### 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	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Alsip Park District**

Unit Code: **016/010/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,427,949**

Equalized Assessed Valuation: **\$730,998,592**

Population: **19,000**

Employees:

Full Time:	<b>19</b>
Part Time:	<b>220</b>
Salaries Paid:	<b>\$1,373,699</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>-\$136.359</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>-\$7</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$2.735.581</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$2.630.031</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$144</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$138</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$105.550</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>-1.17%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>-\$30.809</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>-\$2</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$4.301.214</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$4.355.000</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$229</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.60%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$1,318,631</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$69</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$666,792</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$645,863</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$35</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$34</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>\$20,929</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>207.41%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$1,339,560</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$71</b>	<b>\$50</b>	<b>\$</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Arlington Heights Park District**

Unit Code: **016/020/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$26,546,128**

Equalized Assessed Valuation: **\$3,517,661,096**

Population: **75,101**

Employees:

Full Time: **96**

Part Time: **1,288**

Salaries Paid: **\$10,540,697**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$20,763,377</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$276</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$20,513,930</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$19,031,976</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$273</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$253</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$1,481,954</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>80.92%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$15,401,237</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$205</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$10,470,882</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$3,157,543</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$28,486,553</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$379</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.76%</b>	0.58%	0.39%

**Enterprise Funds**

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Armington Community Park District**

Unit Code: **090/005/12** County: **Tazewell**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$55,458**

Equalized Assessed Valuation: **\$15,019,973**

Population: **1,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$12,099</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$12</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$39,397</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$32,522</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$39</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$33</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$6,875</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>58.34%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$18,974</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$19</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Arthur Park District**

Unit Code: **021/010/12** County: **DOUGLAS**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$208,548**

Equalized Assessed Valuation: **\$90,563,298**

Population: **5,000**

Employees:

Full Time: **1**

Part Time: **30**

Salaries Paid: **\$60,440**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$148,298</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$30</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$202,571</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$215,926</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$41</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$43</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$13,355</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>62.50%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$134,943</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$27</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$134,943</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Astoria Park District**

Unit Code: **029/005/12** County: **Fulton**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$8,250**

Equalized Assessed Valuation: **\$6,000,000**

Population: **1,464**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$6,141</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$4</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$14,915</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$14,099</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$10</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$10</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$816</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>49.34%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$6,957</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$5</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$6,957</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

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



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

### 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	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Atlanta Memorial Park District**

Unit Code: **054/010/12** County: **LOGAN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$77,400**

Equalized Assessed Valuation: **\$33,075,063**

Population: **77,400**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$12,404**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$34,597</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$50,055</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$51,333</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$1</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$1</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$1,278</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>64.91%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$33,319</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$148</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$33,171</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Bailey Park District**

Unit Code: **001/005/12** County: **ADAMS**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$14,500**

Equalized Assessed Valuation: **\$10,876,767**

Population: **1,132**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$17,201</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$15</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$15,769</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$11,650</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$14</b>	\$66	\$44
Per Capita Expenditures:	<b>\$10</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$4,119</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>183.00%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$21,320</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$19</b>	\$53	\$24

#### Equity

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

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Barrington Park District**

Unit Code: **049/010/12** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,231,412**

Equalized Assessed Valuation: **\$753,648,625**

Population: **10,327**

Employees:

Full Time:	<b>15</b>
Part Time:	<b>271</b>
Salaries Paid:	<b>\$2,076,285</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$2,432,319</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$236</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$4,988,442</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$4,923,494</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$483</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$477</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$64,948</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>42.60%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$2,097,267</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$203</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$7,324,216</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$27.078.765</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$2.622</b>	\$338	\$214
General Obligation Debt over EAV:	<b>3.56%</b>	0.58%	0.39%

**Enterprise Funds**

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





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Barrington Hills Park District**

Unit Code: **016/025/12** County: **COOK**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$343,140**

Equalized Assessed Valuation: **\$330,584,641**

Population: **4,400**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$41,542**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$151.875</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$35</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$324.487</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$172.361</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$74</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$39</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$152.126</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>176.37%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$304.001</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$69</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$151.875</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

### 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	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Bartlett Park District**

Unit Code: **016/030/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,062,577**

Equalized Assessed Valuation: **\$1,352,965,996**

Population: **41,402**

Employees:

Full Time:	<b>55</b>
Part Time:	<b>301</b>
Salaries Paid:	<b>\$3,505,214</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$4,342,482</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$105</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$9,056,844</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$8,328,822</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$219</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$201</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$728,022</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>60.84%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$5,067,633</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$122</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$558,133</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$4,828,092</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$34.416.081</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$831</b>	\$338	\$214
General Obligation Debt over EAV:	<b>2.53%</b>	0.58%	0.39%

**Enterprise Funds**

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



STATE OF ILLINOIS  
COMPTROLLER  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Batavia Park District**

Unit Code: **045/010/12** County: **KANE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,011,598**

Equalized Assessed Valuation: **\$1,095,027,290**

Population: **24,978**

Employees:

Full Time:	<b>31</b>
Part Time:	<b>229</b>
Salaries Paid:	<b>\$2,282,367</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$2,017,927</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$81</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$6,342,682</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$5,671,881</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$254</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$227</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$670,801</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>47.40%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$2,688,728</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$108</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,610,590</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$1,744,810</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$6,511,905</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$261</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.59%</b>	0.58%	0.39%

**Enterprise Funds**

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Beardstown Park District**

Unit Code: **009/010/12** County: **CASS**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$681,350**

Equalized Assessed Valuation: **\$54,802,743**

Population: **7,600**

Employees:

Full Time: **3**

Part Time: **25**

Salaries Paid: **\$178,245**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$240,552</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$32</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$456,111</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$537,343</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$60</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$71</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$81,232</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>46.40%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$249,320</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$33</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$249,320</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

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



## FISCAL YEAR 2011

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$126.000</b>	\$294,833	\$
Per Capita Debt:	<b>\$17</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.23%</b>	0.15%	0.00%

##### Enterprise Funds

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





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Bedford Park District**

Unit Code: **016/040/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,973,400**

Equalized Assessed Valuation: **\$461,178,246**

Population: **1,700**

Employees:

Full Time: **8**

Part Time: **8**

Salaries Paid: **\$683,250**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$532.104</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$313</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$1.669.748</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1.594.532</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$982</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$938</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$75.216</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>38.09%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$607.320</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$357</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$55.831</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$586.596</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$2.618.970</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$1.541</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.39%</b>	0.58%	0.39%

**Enterprise Funds**

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Belvidere Park District**

Unit Code: **004/010/12** County: **BOONE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,312,758**

Equalized Assessed Valuation: **\$649,295,365**

Population: **32,347**

Employees:

Full Time:	<b>15</b>
Part Time:	<b>167</b>
Salaries Paid:	<b>\$1,405,664</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$1,542,138</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$48</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$3,089,477</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$2,919,252</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$96</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$90</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$170,225</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>58.66%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$1,712,363</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$53</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$248,764</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$1,614,534</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$3.351.700</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$104</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.40%</b>	0.58%	0.39%

**Enterprise Funds**

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Bensenville Park District**

Unit Code: **022/020/12** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,858,459**

Equalized Assessed Valuation: **\$907,483,380**

Population: **26,000**

Employees:

Full Time:	<b>40</b>
Part Time:	<b>280</b>
Salaries Paid:	<b>\$2,778,081</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$2,441,778</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$94</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$3,523,481</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$3,390,838</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$136</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$130</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$132,643</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>75.92%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$2,574,421</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$99</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$8,415,175</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$9,822,190</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$378</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.11%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$1,448,266</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$56</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$3,334,468</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$3,959,821</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$128</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$152</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>-\$625,353</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>20.78%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$822,913</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$32</b>	<b>\$50</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Benton Park District**

Unit Code: **028/010/12** County: **FRANKLIN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$363,385**

Equalized Assessed Valuation: **\$94,293,997**

Population: **7,500**

Employees:

Full Time: **4**

Part Time: **3**

Salaries Paid: **\$125,657**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$171,554</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$23</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$265,439</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$253,271</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$35</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$34</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$12,168</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>72.54%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$183,722</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$24</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$184,229</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$125.307</b>	\$294,833	\$
Per Capita Debt:	<b>\$17</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.06%</b>	0.15%	0.00%

**Enterprise Funds**

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





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Berkeley Park District**

Unit Code: **016/050/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$703,446**

Equalized Assessed Valuation: **\$101,286,784**

Population: **5,125**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$48,077**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$175,572</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$34</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$187,065</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$176,438</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$37</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$34</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$10,627</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>105.53%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$186,199</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$36</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$175,918</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$82.288</b>	\$294,833	\$
Per Capita Debt:	<b>\$16</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.15%	0.00%

**Enterprise Funds**

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



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Berwyn Park District**

Unit Code: **016/060/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,753,020**

Equalized Assessed Valuation: **\$585,701,450**

Population: **40,000**

Employees:

Full Time: **3**

Part Time: **72**

Salaries Paid: **\$782,427**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$477.142</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$12</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$1.787.259</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1.778.837</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$45</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$44</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$8.422</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>27.30%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$485.564</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$12</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$290.187</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$241.261</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$1.424.314</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$36</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.23%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

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



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Big Rock Park District**

Unit Code: **045/015/12** County: **KANE**

Fiscal Year End: **5/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$87,500**

Equalized Assessed Valuation: **\$81,028,051**

Population: **1,938**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$25.865</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$13</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$75.473</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$62.629</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$39</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$32</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$12.844</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>61.81%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$38.709</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$20</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Black Hawk Park District**

Unit Code: **043/010/12** County: **JO DAVIESS**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$136,737**

Equalized Assessed Valuation: **\$24,007,356**

Population: **1,975**

Employees:

Full Time:

Part Time: **15**

Salaries Paid: **\$39,075**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$18,907</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$10</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$95,459</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$98,227</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$48</b>	\$66	\$44
Per Capita Expenditures:	<b>\$50</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>-\$2,768</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>18.74%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$18,412</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$9</b>	\$53	\$24

#### Equity

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

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Blandinsville Park District**

Unit Code: **062/010/12** County: **MCDONOUGH**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$21,536**

Equalized Assessed Valuation: **\$4,845,592**

Population: **800**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$10,641</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$13</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$5,961</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$3,807</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$7</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$5</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$2,154</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>336.09%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$12,795</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$16</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Bloomington Park District**

Unit Code: **022/030/12** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,489,544**

Equalized Assessed Valuation: **\$1,111,372,202**

Population: **22,018**

Employees:

Full Time:	<b>19</b>
Part Time:	<b>103</b>
Salaries Paid:	<b>\$1,725,967</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$1.826.857</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$83</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$4.131.601</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$3.634.672</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$188</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$165</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$496.929</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>60.13%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$2.185.611</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$99</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$564.273</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$1.485.174</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$7.159.560</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$325</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.64%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

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



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Blue Island Park District**

Unit Code: **016/070/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,685,266**

Equalized Assessed Valuation: **\$288,088,926**

Population: **22,556**

Employees:

Full Time: **24**

Part Time:

Salaries Paid: **\$646,966**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$2,368,159</b>	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	<b>\$105</b>	\$97	\$64
Revenue Collected During FY 11:	<b>\$1,540,854</b>	\$5,968,089	\$3,426,734
Expenditures During FY 11:	<b>\$1,358,758</b>	\$5,601,125	\$3,447,978
Per Capita Revenue:	<b>\$68</b>	\$230	\$149
Per Capita Expenditures:	<b>\$60</b>	\$218	\$143
Revenues over (under) Expenditures:	<b>\$182,096</b>	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	<b>187.69%</b>	50.90%	44.24%
Ending Fund Balance for FY 11:	<b>\$2,550,255</b>	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	<b>\$113</b>	\$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:	<b>\$2,373,150</b>	\$3,405,666	\$1,793,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$452.400</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$20</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.16%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

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



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Blue Mound Park District**

Unit Code: **055/025/12** County: **MACON**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$58,380**

Equalized Assessed Valuation: **\$9,728,229**

Population: **1,200**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$10,840**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$5.055</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$4</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$58.354</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$53.735</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$49</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$45</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$4.619</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>18.00%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$9.674</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$8</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$9.674</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$22.127</b>	\$294,833	\$
Per Capita Debt:	<b>\$18</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.15%	0.00%

**Enterprise Funds**

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





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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Bolingbrook Park District**

Unit Code: **099/010/12** County: **WILL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$18,504,955**

Equalized Assessed Valuation: **\$2,051,825,246**

Population: **73,872**

Employees:

Full Time:	<b>65</b>
Part Time:	<b>696</b>
Salaries Paid:	<b>\$5,950,825</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$4,944,405</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$67</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$12,593,424</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$11,838,859</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$170</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$160</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$754,565</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>45.18%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$5,348,970</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$72</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,416,352</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$4,279,618</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$37,545,728</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$508</b>	\$338	\$214
General Obligation Debt over EAV:	<b>1.48%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$3,265,373</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$44</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$1,295,890</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$1,837,614</b>	\$723,065	\$
Per Capita Revenue:	<b>\$18</b>	\$22	\$
Per Capita Expenditures:	<b>\$25</b>	\$24	\$
Operating Income (loss):	<b>-\$541,724</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>139.62%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$2,565,601</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$35</b>	\$50	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Bourbonnais Park District**

Unit Code: **046/005/12** County: **KANKAKEE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,991,210**

Equalized Assessed Valuation: **\$775,773,701**

Population: **36,100**

Employees:

Full Time: **17**

Part Time: **71**

Salaries Paid: **\$1,061,164**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$1,068,449</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$30</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$2,493,123</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$2,544,097</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$69</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$70</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$50,974</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>39.99%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$1,017,475</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$28</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$37,736</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$1,008,900</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$3,260,272</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$90</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.41%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Bradford Park District**

Unit Code: **087/020/12** County: **Stark**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$10,600**

Equalized Assessed Valuation: **\$5,298,735**

Population: **750**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$34,995</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$47</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$13,182</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$6,948</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$18</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$9</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$6,234</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>593.39%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$41,229</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$55</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

### 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	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Braidwood Park District**

Unit Code: **099/012/12** County: **WILL**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$217,110**

Equalized Assessed Valuation: **\$70,099,961**

Population: **5,100**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$18,970**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$46,304</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$9</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$107,090</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$79,728</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$21</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$16</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$27,362</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>97.60%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$77,813</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$15</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$30,266</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$49,754</b>	<b>\$142,549</b>	<b>\$</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$111.837</b>	\$294,833	\$
Per Capita Debt:	<b>\$22</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.16%</b>	0.15%	0.00%

**Enterprise Funds**

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





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Bridgeview Park District**

Unit Code: **016/080/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,234,721**

Equalized Assessed Valuation: **\$409,796,018**

Population: **14,000**

Employees:

Full Time: **12**

Part Time: **20**

Salaries Paid: **\$302,053**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>-\$213,228</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>-\$15</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$827,736</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$759,928</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$59</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$54</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$67,808</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>-23.28%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>-\$176,920</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>-\$13</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$4,358,091</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$8,020,000</b>	\$294,833	\$
Per Capita Debt:	<b>\$573</b>	\$60	\$
General Obligation Debt over EAV:	<b>1.96%</b>	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$572,343</b>	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$41</b>	\$5	\$
Revenue Collected During FY 11:	<b>\$</b>	\$17,293	\$
Expenditures During FY 11:	<b>\$30,430</b>	\$18,032	\$
Per Capita Revenue:	<b>\$</b>	\$2	\$
Per Capita Expenditures:	<b>\$2</b>	\$2	\$
Operating Income (loss):	<b>-\$30,430</b>	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>1884.37%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	<b>\$573,413</b>	\$39,278	\$
Per Capita Ending Retained Earnings:	<b>\$41</b>	\$5	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Broadview Park District**

Unit Code: **016/090/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,686,638**

Equalized Assessed Valuation: **\$280,257,063**

Population: **7,575**

Employees:

Full Time: **4**

Part Time: **54**

Salaries Paid: **\$361,836**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$234,521</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$31</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$940,732</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$859,344</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$124</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$113</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$81,388</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>36.76%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$315,909</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$42</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$623,437</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$488,332</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$434.400</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$57</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.16%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

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



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Brookeridge Park District**

Unit Code: **022/025/12** County: **DUPAGE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$27,845**

Equalized Assessed Valuation: **\$65,824,093**

Population: **1,031**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$28,332</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$27</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$24,922</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$25,104</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$24</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$24</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$182</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>109.67%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$27,531</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$27</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$27,531</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Buffalo Grove Park District**

Unit Code: **016/100/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$23,435,394**

Equalized Assessed Valuation: **\$1,816,288,783**

Population: **41,496**

Employees:

    Full Time: **51**

    Part Time: **735**

    Salaries Paid: **\$5,866,914**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$6,528,381</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$157</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$11,092,367</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$9,420,615</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$267</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$227</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$1,671,752</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>83.14%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$7,832,665</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$189</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,527,906</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$6,557,057</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$17.275.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$416</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.30%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>-\$2,647</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$3,340,759</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$3,341,968</b>	\$723,065	\$
Per Capita Revenue:	<b>\$81</b>	\$22	\$
Per Capita Expenditures:	<b>\$81</b>	\$24	\$
Operating Income (loss):	<b>-\$1,209</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>1.67%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$55,914</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$1</b>	\$50	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Burbank Park District**

Unit Code: **016/730/12** County: **COOK**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,353,400**

Equalized Assessed Valuation: **\$682,113,792**

Population: **27,467**

Employees:

Full Time: **9**

Part Time: **134**

Salaries Paid: **\$749,147**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$1,898,742</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$69</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$1,680,426</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1,665,463</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$61</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$61</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$14,963</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>114.91%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$1,913,705</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$70</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$4,280,220</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$2.530.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$92</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.37%</b>	0.58%	0.39%

**Enterprise Funds**

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



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Burlington Twp Park District**

Unit Code: **045/030/12** County: **KANE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$104,716**

Equalized Assessed Valuation: **\$81,166,908**

Population: **1,600**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$14,013**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$48,689</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$30</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$104,716</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$123,421</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$65</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$77</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$18,705</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>24.29%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$29,984</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$19</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$15,782</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$14,202</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Burr Ridge Park District**

Unit Code: **022/035/12** County: **DUPAGE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,744,248**

Equalized Assessed Valuation: **\$874,721,535**

Population: **11,413**

Employees:

Full Time: **4**

Part Time: **80**

Salaries Paid: **\$894,653**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$1,044,168</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$91</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$1,922,472</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1,735,092</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$168</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$152</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$187,380</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>70.98%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$1,231,548</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$108</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$2,692,247</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$3,600,000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$315</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.41%</b>	0.58%	0.39%

**Enterprise Funds**

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



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Bushnell Park District**

Unit Code: **062/015/12** County: **MCDONOUGH**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$79,651**

Equalized Assessed Valuation: **\$18,490,607**

Population: **3,800**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$29,179**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$53,329</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$14</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$100,387</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$92,734</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$26</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$24</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$7,653</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>65.76%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$60,982</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$16</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$60,982</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$17.422</b>	<b>\$294,833</b>	<b>\$</b>
Per Capita Debt:	<b>\$5</b>	<b>\$60</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.15%</b>	<b>0.00%</b>

**Enterprise Funds**

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





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Butterfield Park District**

Unit Code: **022/040/12** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,929,355**

Equalized Assessed Valuation: **\$288,792,284**

Population: **11,000**

Employees:

Full Time: **7**

Part Time: **50**

Salaries Paid: **\$697,514**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>-\$28,451</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>-\$3</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$1,234,149</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1,231,981</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$112</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$112</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$2,168</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>-2.13%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>-\$26,283</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>-\$2</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$1,706,917</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$2.587.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$235</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.08%</b>	0.58%	0.39%

**Enterprise Funds**

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Byron Park District**

Unit Code: **071/005/12** County: **OGLE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,560,805**

Equalized Assessed Valuation: **\$172,851,735**

Population: **8,000**

Employees:

Full Time: **5**

Part Time: **49**

Salaries Paid: **\$453,746**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$732,413</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$92</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$807,670</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$816,493</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$101</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$102</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$8,823</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>88.62%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$723,590</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$90</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$723,590</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$535.000</b>	<b>\$294,833</b>	<b>\$</b>
Per Capita Debt:	<b>\$67</b>	<b>\$60</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.31%</b>	<b>0.15%</b>	<b>0.00%</b>

**Enterprise Funds**

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



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Calumet Memorial Park District**

Unit Code: **016/110/12** County: **COOK**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,094,637**

Equalized Assessed Valuation: **\$726,494,459**

Population: **36,619**

Employees:

Full Time: **18**

Part Time: **104**

Salaries Paid: **\$1,105,827**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$1,226,346</b>	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	<b>\$33</b>	\$97	\$64
Revenue Collected During FY 11:	<b>\$1,825,376</b>	\$5,968,089	\$3,426,734
Expenditures During FY 11:	<b>\$2,295,821</b>	\$5,601,125	\$3,447,978
Per Capita Revenue:	<b>\$50</b>	\$230	\$149
Per Capita Expenditures:	<b>\$63</b>	\$218	\$143
Revenues over (under) Expenditures:	<b>-\$470,445</b>	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	<b>32.93%</b>	50.90%	44.24%
Ending Fund Balance for FY 11:	<b>\$755,901</b>	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	<b>\$21</b>	\$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:	<b>\$1,791,304</b>	\$3,405,666	\$1,793,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$2.820.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$77</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.39%</b>	0.58%	0.39%

**Enterprise Funds**

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Canton Park District**

Unit Code: **029/010/12** County: **FULTON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,337,612**

Equalized Assessed Valuation: **\$126,675,393**

Population: **13,500**

Employees:

Full Time: **8**

Part Time: **120**

Salaries Paid: **\$636,273**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$1.123.387</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$83</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$1.911.735</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1.639.206</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$142</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$121</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$272.529</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>85.18%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$1.396.319</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$103</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$307.576</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$1.683.152</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$2.435.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$180</b>	\$338	\$214
General Obligation Debt over EAV:	<b>1.92%</b>	0.58%	0.39%

**Enterprise Funds**

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





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Carbondale Park District**

Unit Code: **039/010/12** County: **JACKSON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,603,745**

Equalized Assessed Valuation: **\$309,664,580**

Population: **25,902**

Employees:

Full Time: **20**

Part Time: **78**

Salaries Paid: **\$1,242,078**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$403.866</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$16</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$2.098.042</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$6.641.804</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$81</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$256</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$4.543.762</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>15.54%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$1.032.331</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$40</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$20.300</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$1.060.989</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$5.232.088</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$202</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>1.64%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Carol Stream Park District**

Unit Code: **022/050/12** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$18,637,652**

Equalized Assessed Valuation: **\$1,408,691,577**

Population: **47,250**

Employees:

Full Time:	<b>33</b>
Part Time:	<b>415</b>
Salaries Paid:	<b>\$3,128,147</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$1,027,356</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$22</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$6,758,935</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$6,208,077</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$143</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$131</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$550,858</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>24.91%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$1,546,704</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$33</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,631,163</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$7,700,886</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$34.115.152</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$722</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>2.42%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Carrier Mills Park District**

Unit Code: **082/005/12** County: **SALINE**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$46,210**

Equalized Assessed Valuation: **\$11,833,557**

Population: **2,268**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$4,200**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$50,347</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$22</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$33,067</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$25,826</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$15</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$11</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$7,241</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>222.98%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$57,588</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$25</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Carthage Park District**

Unit Code: **034/010/12** County: **HANCOCK**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$330,655**

Equalized Assessed Valuation: **\$28,157,978**

Population: **2,800**

Employees:

Full Time:

Part Time: **18**

Salaries Paid: **\$64,983**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$19,115</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$7</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$192,820</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$165,517</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$69</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$59</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$27,303</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>28.77%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$47,616</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$17</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$123,778</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>-\$76,162</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$50.000</b>	\$294,833	\$
Per Capita Debt:	<b>\$18</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.18%</b>	0.15%	0.00%

**Enterprise Funds**

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





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Cary Park District**

Unit Code: **063/005/12** County: **MCHENRY**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,302,700**

Equalized Assessed Valuation: **\$725,505,244**

Population: **26,000**

Employees:

Full Time:	22
Part Time:	223
Salaries Paid:	\$1,819,651

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$3.055.512</b>	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	<b>\$118</b>	\$97	\$64
Revenue Collected During FY 11:	<b>\$4.640.154</b>	\$5,968,089	\$3,426,734
Expenditures During FY 11:	<b>\$4.149.061</b>	\$5,601,125	\$3,447,978
Per Capita Revenue:	<b>\$178</b>	\$230	\$149
Per Capita Expenditures:	<b>\$160</b>	\$218	\$143
Revenues over (under) Expenditures:	<b>\$491.093</b>	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	<b>65.12%</b>	50.90%	44.24%
Ending Fund Balance for FY 11:	<b>\$2.701.893</b>	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	<b>\$104</b>	\$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:	<b>\$393.486</b>	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	<b>\$1.552.967</b>	\$3,405,666	\$1,793,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$16.033.880</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$617</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.09%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$250,533</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$10</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$1,451,058</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$1,448,260</b>	\$723,065	\$
Per Capita Revenue:	<b>\$56</b>	\$22	\$
Per Capita Expenditures:	<b>\$56</b>	\$24	\$
Operating Income (loss):	<b>\$2,798</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>16.67%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$241,403</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$9</b>	\$50	\$



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Central Stickney Park District**

Unit Code: **016/130/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$815,962**

Equalized Assessed Valuation: **\$129,873,436**

Population: **3,400**

Employees:

Full Time: **9**

Part Time:

Salaries Paid: **\$264,070**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>-\$818,145</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>-\$241</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$361,186</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$499,182</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$106</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$147</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$137,996</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>-191.54%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>-\$956,141</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>-\$281</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$1,056,373</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$630.000</b>	\$294,833	\$
Per Capita Debt:	<b>\$185</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.49%</b>	0.15%	0.00%

**Enterprise Funds**

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



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Champaign Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$17,505,669**

Equalized Assessed Valuation: **\$1,550,079,751**

Population: **81,055**

Employees:

Full Time: **74**

Part Time: **516**

Salaries Paid: **\$4,731,144**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$11,182,655</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$138</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$11,875,832</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$9,513,869</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$147</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$117</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$2,361,963</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>143.12%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$13,615,904</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$168</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,609,005</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$11,193,039</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$6.865.581</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$85</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.06%</b>	0.58%	0.39%

**Enterprise Funds**

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



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Channahon Park District**

Unit Code: **099/015/12** County: **WILL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,479,244**

Equalized Assessed Valuation: **\$685,080,054**

Population: **18,400**

Employees:

Full Time: **23**

Part Time: **270**

Salaries Paid: **\$2,088,877**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>-\$77.690</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>-\$4</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$2.820.933</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$2.760.154</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$153</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$150</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$60.779</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>-1.06%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>-\$29.322</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>-\$2</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$256.284</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>-\$87.369</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$10.145.935</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$551</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>1.48%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$253,755</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$14</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$1,524,896</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$1,583,005</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$83</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$86</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>-\$58,109</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>12.68%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$200,646</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$11</b>	<b>\$50</b>	<b>\$</b>





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Charleston Twp Park District**

Unit Code: **015/020/12** County: **COLES**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$311,900**

Equalized Assessed Valuation: **\$223,692,985**

Population: **22,901**

Employees:

Full Time: **2**

Part Time: **4**

Salaries Paid: **\$47,506**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$439.873</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$19</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$264.401</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$160.216</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$12</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$7</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$104.185</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>339.58%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$544.058</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$24</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$38.965</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$505.093</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
COMPTROLLER  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Chenoa Park District**

Unit Code: **064/005/12** County: **MCLEAN**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$52,000**

Equalized Assessed Valuation: **\$28,591,262**

Population: **2,400**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$6.686</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$3</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$47.158</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$51.635</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$20</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$22</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$4.477</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>4.28%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$2.209</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$1</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$2.209</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Chestnut-Beason Park District**

Unit Code: **054/015/12** County: **LOGAN**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$25,000**

Equalized Assessed Valuation: **\$**

Population: **650**

Employees:

Full Time: **2**

Part Time:

Salaries Paid: **\$5,368**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$23,831</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$37</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$28,374</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$27,957</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$44</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$43</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$417</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>86.73%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$24,248</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$37</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Chicago Heights Park District**

Unit Code: **016/150/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,649,855**

Equalized Assessed Valuation: **\$474,517,143**

Population: **30,276**

Employees:

Full Time:	<b>15</b>
Part Time:	<b>38</b>
Salaries Paid:	<b>\$1,197,816</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>-\$188,482</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>-\$6</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$2,003,661</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$2,201,845</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$66</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$73</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$198,184</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>-17.56%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>-\$386,666</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>-\$13</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$260,585</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>-\$1,117,310</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$3.141.916</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$104</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.33%</b>	0.58%	0.39%

**Enterprise Funds**

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





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Chicago Ridge Park District**

Unit Code: **016/155/12** County: **COOK**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,049,834**

Equalized Assessed Valuation: **\$430,786,369**

Population: **14,300**

Employees:

Full Time: **4**

Part Time: **40**

Salaries Paid: **\$836,533**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$1,252,589</b>	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	<b>\$88</b>	\$97	\$64
Revenue Collected During FY 11:	<b>\$2,116,789</b>	\$5,968,089	\$3,426,734
Expenditures During FY 11:	<b>\$1,886,633</b>	\$5,601,125	\$3,447,978
Per Capita Revenue:	<b>\$148</b>	\$230	\$149
Per Capita Expenditures:	<b>\$132</b>	\$218	\$143
Revenues over (under) Expenditures:	<b>\$230,156</b>	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	<b>58.20%</b>	50.90%	44.24%
Ending Fund Balance for FY 11:	<b>\$1,097,941</b>	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	<b>\$77</b>	\$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:	<b>\$1,163,107</b>	\$3,405,666	\$1,793,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$5.750.026</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$402</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.68%</b>	0.58%	0.39%

**Enterprise Funds**

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Chili Twp Park District**

Unit Code: **034/015/12** County: **HANCOCK**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$44,810**

Equalized Assessed Valuation: **\$8,281,981**

Population: **754**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$114.179</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$151</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$48.285</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$243.967</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$64</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$324</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$195.682</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>28.20%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$68.807</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$91</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$68.807</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$155.310</b>	\$294,833	\$
Per Capita Debt:	<b>\$206</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.06%</b>	0.15%	0.00%

**Enterprise Funds**

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Chillicothe Park District**

Unit Code: **072/010/12** County: **PEORIA**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,860,925**

Equalized Assessed Valuation: **\$257,090,697**

Population: **6,091**

Employees:

Full Time: **2**

Part Time: **64**

Salaries Paid: **\$144,075**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$281,507</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$46</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$486,561</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$552,035</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$80</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$91</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$65,474</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>51.53%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$284,441</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$47</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$1,881,411</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$2.920.000</b>	\$294,833	\$
Per Capita Debt:	<b>\$479</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.65%</b>	0.15%	0.00%

**Enterprise Funds**

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Clarendon Hills Park District**

Unit Code: **022/060/12** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,910,218**

Equalized Assessed Valuation: **\$567,445,104**

Population: **8,595**

Employees:

Full Time: **7**

Part Time: **100**

Salaries Paid: **\$694,689**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$501.859</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$58</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$2.104.558</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1.832.989</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$245</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$213</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$271.569</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>26.10%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$478.421</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$56</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$2.171.702</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$1.498.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$174</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.26%</b>	0.58%	0.39%

**Enterprise Funds**

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





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Clark County Park District**

Unit Code: **012/020/12** County: **CLARK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,514,700**

Equalized Assessed Valuation: **\$145,177,120**

Population: **12,900**

Employees:

Full Time: **6**

Part Time: **16**

Salaries Paid: **\$282,839**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$341.803</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$26</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$799.250</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$799.490</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$62</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$62</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$240</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>42.72%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$341.563</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$26</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$341.564</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Collinsville Park District**

Unit Code: **057/005/12** County: **MADISON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$10,865,691**

Equalized Assessed Valuation: **\$614,426,712**

Population: **32,954**

Employees:

Full Time: **23**

Part Time: **57**

Salaries Paid: **\$1,458,873**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$300.016</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$9</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$3.442.167</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$4.634.393</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$104</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$141</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$1.192.226</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>5.89%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$273.010</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$8</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$614.479</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$79.886</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$25.361.724</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$770</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>1.39%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

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



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Coloma Park District**

Unit Code: **098/010/12** County: **WHITESIDE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,225,700**

Equalized Assessed Valuation: **\$106,168,437**

Population: **9,800**

Employees:

Full Time: **6**

Part Time: **20**

Salaries Paid: **\$212,768**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$641.635</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$65</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$554.164</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$599.620</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$57</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$61</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$45.456</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>105.25%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$631.117</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$64</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$631.117</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$250.000</b>	\$294,833	\$
Per Capita Debt:	<b>\$26</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.24%</b>	0.15%	0.00%

**Enterprise Funds**

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



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Colona Park District**

Unit Code: **037/040/12** County: **HENRY**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$97,782**

Equalized Assessed Valuation: **\$105,087,526**

Population: **8,000**

Employees:

Full Time:

Part Time: **6**

Salaries Paid: **\$15,385**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$149,841</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$19</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$78,901</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$61,744</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$10</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$8</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$17,157</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>270.47%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$166,998</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$21</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$166,998</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

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



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

### 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	\$





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Country Club Hills Park District**

Unit Code: **016/180/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,962,138**

Equalized Assessed Valuation: **\$310,844,875**

Population: **16,541**

Employees:

Full Time:

Part Time:

Salaries Paid: \$

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$654.866</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$40</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$814.977</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$601.398</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$49</b>	\$66	\$44
Per Capita Expenditures:	<b>\$36</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$213.579</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>102.37%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$615.674</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$37</b>	\$53	\$24

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,580	\$
Total Unrestricted Net Assets:	<b>-\$1.925.038</b>	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$4.383.235</b>	<b>\$294,833</b>	<b>\$</b>
Per Capita Debt:	<b>\$265</b>	<b>\$60</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>1.41%</b>	<b>0.15%</b>	<b>0.00%</b>

**Enterprise Funds**

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



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Creston-Dement Park District**

Unit Code: **071/030/12** County: **OGLE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$51,675**

Equalized Assessed Valuation: **\$37,292,626**

Population: **900**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$46,627</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$52</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$22,295</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$51,242</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$25</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$57</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$28,947</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>34.50%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$17,680</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$20</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$17,680</b>	<b>\$142,549</b>	<b>\$</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

### 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	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Crete Park District**

Unit Code: **099/020/12** County: **WILL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,459,300**

Equalized Assessed Valuation: **\$193,349,145**

Population: **8,259**

Employees:

Full Time: **6**

Part Time: **41**

Salaries Paid: **\$403,923**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>-\$35,700</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>-\$4</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$717,041</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$688,886</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$87</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$83</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$28,155</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>-1.10%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>-\$7,545</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>-\$1</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>-\$12,438</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$670.000</b>	\$294,833	\$
Per Capita Debt:	<b>\$81</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.35%</b>	0.15%	0.00%

**Enterprise Funds**

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Crystal Lake Park District**

Unit Code: **063/010/12** County: **MCHENRY**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,076,420**

Equalized Assessed Valuation: **\$1,724,113,831**

Population: **58,000**

Employees:

Full Time: **67**

Part Time: **338**

Salaries Paid: **\$4,684,939**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$4,648,711</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$80</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$8,702,866</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$8,252,006</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$150</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$142</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$450,860</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>61.80%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$5,099,571</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$88</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,242,786</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$1,676,453</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$8.698.020</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$150</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.15%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$3,244,175</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$56</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$1,460,934</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$1,626,596</b>	\$723,065	\$
Per Capita Revenue:	<b>\$25</b>	\$22	\$
Per Capita Expenditures:	<b>\$28</b>	\$24	\$
Operating Income (loss):	<b>-\$165,662</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>189.26%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$3,078,513</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$53</b>	\$50	\$





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Dallas City Park District**

Unit Code: **034/020/12** County: **HANCOCK**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$20,067**

Equalized Assessed Valuation: **\$7,051,547**

Population: **1,500**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$41,082</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$27</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$14,579</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$20,067</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$10</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$13</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$5,488</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>177.38%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$35,594</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$24</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Darien Park District**

Unit Code: **022/065/12** County: **DUPAGE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,943,498**

Equalized Assessed Valuation: **\$1,006,720,100**

Population: **23,615**

Employees:

Full Time:	<b>19</b>
Part Time:	<b>100</b>
Salaries Paid:	<b>\$1,412,121</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$1,515,611</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$64</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$2,636,342</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$2,399,520</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$112</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$102</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$236,822</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>64.49%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$1,547,433</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$66</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$1,794,763</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$19,805,165</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$839</b>	\$338	\$214
General Obligation Debt over EAV:	<b>1.81%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>-\$255,496</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>-\$11</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$2,576,201</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$2,326,569</b>	\$723,065	\$
Per Capita Revenue:	<b>\$109</b>	\$22	\$
Per Capita Expenditures:	<b>\$99</b>	\$24	\$
Operating Income (loss):	<b>\$249,632</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>-0.25%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>-\$5,864</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$</b>	\$50	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Decatur Park District**

Unit Code: **055/010/12** County: **MACON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$25,668,254**

Equalized Assessed Valuation: **\$907,202,596**

Population: **76,122**

Employees:

Full Time:	<b>98</b>
Part Time:	<b>183</b>
Salaries Paid:	<b>\$5,617,041</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$5.358.835</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$70</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$12.597.912</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$12.215.524</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$165</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$160</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$382.388</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>46.90%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$5.729.370</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$75</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5.416.320</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$4.388.307</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$15,974.277</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$210</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.60%</b>	0.58%	0.39%

**Enterprise Funds**

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Deerfield Park District**

Unit Code: **049/020/12** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$17,592,603**

Equalized Assessed Valuation: **\$1,388,419,287**

Population: **19,471**

Employees:

Full Time: **37**

Part Time: **664**

Salaries Paid: **\$5,244,435**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$4,784,409</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$246</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$10,717,101</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$10,034,696</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$550</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$515</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$682,405</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>57.46%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$5,766,421</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$296</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$12,195,682</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$4,980,000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$256</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.36%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$5,490,847</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$282</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$2,707,751</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$2,859,657</b>	\$723,065	\$
Per Capita Revenue:	<b>\$139</b>	\$22	\$
Per Capita Expenditures:	<b>\$147</b>	\$24	\$
Operating Income (loss):	<b>-\$151,906</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>176.22%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$5,039,334</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$259</b>	\$50	\$





STATE OF ILLINOIS  
COMPTROLLER  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Dekalb Park District**

Unit Code: **019/010/12** County: **DEKALB**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,285,630**

Equalized Assessed Valuation: **\$706,668,484**

Population: **45,932**

Employees:

    Full Time: **24**

    Part Time: **237**

    Salaries Paid: **\$1,864,631**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$1,411,659</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$31</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$3,105,503</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$2,795,406</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$68</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$61</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$310,097</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>61.59%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$1,721,756</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$37</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$829,427</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$867,310</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$3.664.391</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$80</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.49%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$2,994,061</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$65</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$1,021,792</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$1,105,922</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$22</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$24</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>-\$84,130</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>264.62%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$2,926,511</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$64</b>	<b>\$50</b>	<b>\$</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Delavan Twp Park District**

Unit Code: **090/010/12** County: **TAZEWELL**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$125,000**

Equalized Assessed Valuation: **\$32,270,579**

Population: **2,186**

Employees:

Full Time:

Part Time: **20**

Salaries Paid: **\$22,783**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$52.407</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$24</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$66.029</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$69.839</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$30</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$32</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$3.810</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>69.51%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$48.547</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$22</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$48.547</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Des Plaines Park District**

Unit Code: **016/190/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,509,932**

Equalized Assessed Valuation: **\$2,172,488,024**

Population: **58,200**

Employees:

Full Time: **42**

Part Time: **623**

Salaries Paid: **\$4,078,733**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$5,788,101</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$99</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$7,493,920</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$6,993,805</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$129</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$120</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$500,115</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>88.04%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$6,157,688</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$106</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$7,095,393</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$4,314,458</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$10.033,717</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$172</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.05%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$3,723,101</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$64</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$2,498,029</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$3,126,141</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$43</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$54</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>-\$628,112</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>118.97%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$3,719,208</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$64</b>	<b>\$50</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Dixon Park District**

Unit Code: **052/010/12** County: **LEE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,217,915**

Equalized Assessed Valuation: **\$190,299,462**

Population: **14,953**

Employees:

Full Time: **7**

Part Time: **9**

Salaries Paid: **\$383,817**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$654,129</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$44</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$892,566</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$930,471</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$60</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$62</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$37,905</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>66.23%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$616,224</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$41</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$950,411</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$380.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$25</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.00%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>-\$108,603</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>-\$7</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$5,070</b>	\$723,065	\$
Per Capita Revenue:	<b>\$</b>	\$22	\$
Per Capita Expenditures:	<b>\$</b>	\$24	\$
Operating Income (loss):	<b>-\$5,070</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>-2242.07%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>-\$113,673</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>-\$8</b>	\$50	\$





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Dolton Park District**

Unit Code: **016/200/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,770,248**

Equalized Assessed Valuation: **\$322,467,349**

Population: **25,614**

Employees:

Full Time: **7**

Part Time: **15**

Salaries Paid: **\$341,108**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>-\$233,300</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>-\$9</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$1,301,047</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1,147,912</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$51</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$45</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$153,135</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>-1.52%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>-\$17,460</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>-\$1</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$304,593</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$535.228</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$21</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.07%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

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



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Douglas Park District**

Unit Code: **038/010/12** County: **IROQUOIS**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$68,387**

Equalized Assessed Valuation: **\$31,657,623**

Population: **2,098**

Employees:

Full Time: **2**

Part Time: **1**

Salaries Paid: **\$11,000**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$23,457</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$11</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$52,695</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$38,186</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$25</b>	\$66	\$44
Per Capita Expenditures:	<b>\$18</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$14,509</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>99.42%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$37,966</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$18</b>	\$53	\$24

#### Equity

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

#### Net Assets

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



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

### 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	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Downers Grove Park District**

Unit Code: **022/070/12** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$17,305,584**

Equalized Assessed Valuation: **\$2,348,156,863**

Population: **47,833**

Employees:

Full Time:	<b>55</b>
Part Time:	<b>412</b>
Salaries Paid:	<b>\$4,278,356</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$1.156.868</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$24</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$9.661.395</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$7.593.128</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$202</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$159</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$2.068.267</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>22.54%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$1.711.170</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$36</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1.894.536</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$4.564.702</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$14.370.000</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$300</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.61%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$3,032,476</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$63</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$960,396</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$1,028,925</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$20</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$22</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>-\$68,529</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>282.92%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$2,910,985</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$61</b>	<b>\$50</b>	<b>\$</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Dundee Park District**

Unit Code: **045/040/12** County: **KANE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$33,446,552**

Equalized Assessed Valuation: **\$1,819,324,892**

Population: **53,000**

Employees:

Full Time:	<b>68</b>
Part Time:	<b>750</b>
Salaries Paid:	<b>\$6,668,002</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$1,882,229</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$36</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$9,213,436</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$8,606,719</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$174</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$162</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$606,717</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>28.69%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$2,468,946</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$47</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$16,021,621</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$482,876</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



## FISCAL YEAR 2011

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$23.728.464</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$448</b>	\$338	\$214
General Obligation Debt over EAV:	<b>1.29%</b>	0.58%	0.39%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$12,640,878</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$239</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$2,812,395</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$3,090,717</b>	\$723,065	\$
Per Capita Revenue:	<b>\$53</b>	\$22	\$
Per Capita Expenditures:	<b>\$58</b>	\$24	\$
Operating Income (loss):	<b>-\$278,322</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>432.10%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$13,354,970</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$252</b>	\$50	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Dunleith Park District**

Unit Code: **043/015/12** County: **Jo Daviess**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$260,914**

Equalized Assessed Valuation: **\$71,357,730**

Population: **3,848**

Employees:

Full Time:

Part Time: **24**

Salaries Paid: **\$35,448**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$205.671</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$53</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$101.457</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$91.301</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$26</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$24</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$10.156</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>218.45%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$199.451</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$52</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$119.264</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$92.015</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$1.493.000</b>	\$294,833	\$
Per Capita Debt:	<b>\$388</b>	\$60	\$
General Obligation Debt over EAV:	<b>2.09%</b>	0.15%	0.00%

**Enterprise Funds**

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **East St. Louis Park District**

Unit Code: **088/010/12** County: **ST. CLAIR**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,485,000**

Equalized Assessed Valuation: **\$129,384,051**

Population: **60,000**

Employees:

Full Time: **6**

Part Time: **4**

Salaries Paid: **\$354,578**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$354.608</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$6</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$827.352</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$877.646</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$14</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$15</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$50.294</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>40.37%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$354.314</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$6</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$574.362</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>-\$220.048</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$751.584</b>	<b>\$294,833</b>	<b>\$</b>
Per Capita Debt:	<b>\$13</b>	<b>\$60</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.48%</b>	<b>0.15%</b>	<b>0.00%</b>

**Enterprise Funds**

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Effingham Park District**

Unit Code: **025/010/12** County: **EFFINGHAM**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,966,388**

Equalized Assessed Valuation: **\$230,703,906**

Population: **12,328**

Employees:

Full Time: **6**

Part Time: **123**

Salaries Paid: **\$518,951**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$967,387</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$78</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$1,073,901</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1,085,112</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$87</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$88</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$11,211</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>88.12%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$956,176</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$78</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$750,356</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$1,912,762</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$425.000</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$34</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.18%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Elk Grove Park District**

Unit Code: **016/210/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$24,181,149**

Equalized Assessed Valuation: **\$2,069,946,545**

Population: **33,127**

Employees:

Full Time: **71**

Part Time: **707**

Salaries Paid: **\$7,401,482**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$9,077,478</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$274</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$14,991,903</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$15,078,809</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$453</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$455</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$86,906</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>59.62%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$8,990,572</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$271</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,312,738</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$7,979,228</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$8.670.000</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$262</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.42%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$17,932,976</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$541</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$1,493,069</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$1,830,510</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$45</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$55</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>-\$337,441</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>961.24%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$17,595,535</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$531</b>	<b>\$50</b>	<b>\$</b>





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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Elmhurst Park District**

Unit Code: **022/080/12** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$20,836,354**

Equalized Assessed Valuation: **\$2,146,078,609**

Population: **44,648**

Employees:

Full Time:	<b>79</b>
Part Time:	<b>703</b>
Salaries Paid:	<b>\$6,635,153</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$5.162.007</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$116</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$9.294.685</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$8.410.861</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$208</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$188</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$883.824</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>62.86%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$5.287.146</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$118</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4.109.117</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$3.969.624</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$9.325.000</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$209</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.25%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$10,036,098</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$225</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$4,316,802</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$4,549,010</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$97</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$102</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>-\$232,208</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>209.49%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$9,529,543</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$213</b>	<b>\$50</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Emden Park District**

Unit Code: **054/017/12** County: **LOGAN**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$40,000**

Equalized Assessed Valuation: **\$19,439,066**

Population: **1,955**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$4,156**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$39,012</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$20</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$26,420</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$15,945</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$14</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$8</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$10,475</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>310.36%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$49,487</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$25</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$49,487</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Evanston Lighthouse Park District**

Unit Code: **016/220/12** County: **COOK**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$113,858**

Equalized Assessed Valuation: **\$196,192,339**

Population: **5,000**

Employees:

Full Time: **1**

Part Time:

Salaries Paid: **\$41,620**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$80,441</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$16</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$122,514</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$79,818</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$25</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$16</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$42,696</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>154.27%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$123,137</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$25</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$119,137</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Fairfield Park District**

Unit Code: **096/010/12** County: **WAYNE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$823,269**

Equalized Assessed Valuation: **\$35,423,819**

Population: **5,436**

Employees:

Full Time: **3**

Part Time: **22**

Salaries Paid: **\$120,434**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$260,293</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$48</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$270,474</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$269,103</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$50</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$50</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$1,371</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>97.24%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$261,664</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$48</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$165,801</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$154,778</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$140.000</b>	\$294,833	\$
Per Capita Debt:	<b>\$26</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.40%</b>	0.15%	0.00%

**Enterprise Funds**

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





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: Farmington Township Park District

Unit Code: 029/020/12 County: FULTON

Fiscal Year End: 4/30/2011

Accounting Method: Cash With Assets

Appropriation or Budget: \$65,000

Equalized Assessed Valuation: \$38,458,641

Population: 3,400

Employees:

Full Time:

Part Time: 3

Salaries Paid: \$12,455

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 11:	\$39,940	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$12	\$50	\$23
Revenue Collected During FY 11:	\$38,951	\$244,600	\$132,380
Expenditures During FY 11:	\$41,711	\$246,675	\$132,223
Per Capita Revenue:	\$11	\$66	\$44
Per Capita Expenditures:	\$12	\$70	\$42
Revenues over (under) Expenditures:	-\$2,760	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	89.14%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$37,180	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$11	\$53	\$24

#### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$37,180	\$36,681	\$

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Fifty-three Trails Estate Park District**

Unit Code: **022/085/12** County: **DuPage**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$8,067**

Equalized Assessed Valuation: **\$25,366,883**

Population: **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:	<b>\$16,891</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$56</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$8,037</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$17,895</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$27</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$60</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$9,858</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>39.30%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$7,033</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$23</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Flagg-Rochelle Park District**

Unit Code: **071/010/12** County: **OGLE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,575,435**

Equalized Assessed Valuation: **\$256,415,031**

Population: **13,500**

Employees:

Full Time: **9**

Part Time: **101**

Salaries Paid: **\$615,301**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$33,251</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$2</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$870,216</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1,028,799</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$64</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$76</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$158,583</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>-12.18%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>-\$125,332</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>-\$9</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$615,423</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$1.130.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$84</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.44%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>-\$409,728</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>-\$30</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$194,504</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$303,791</b>	\$723,065	\$
Per Capita Revenue:	<b>\$14</b>	\$22	\$
Per Capita Expenditures:	<b>\$23</b>	\$24	\$
Operating Income (loss):	<b>-\$109,287</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>-170.85%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>-\$519,015</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>-\$38</b>	\$50	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Flanagan #1 Park District**

Unit Code: **053/005/12** County: **LIVINGSTON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,728,600**

Equalized Assessed Valuation: **\$26,586,283**

Population: **1,900**

Employees:

Full Time: **2**

Part Time: **20**

Salaries Paid: **\$38,796**

### Blended Component Units

Number Submitted = 1  
Flanagan #1 Park District

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$156,119</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$82</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$531,422</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$560,312</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$280</b>	\$66	\$44
Per Capita Expenditures:	<b>\$295</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>-\$28,890</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>138.75%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$777,443</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$409</b>	\$53	\$24

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	<b>\$777,443</b>	\$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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$655.826</b>	<b>\$294,833</b>	<b>\$</b>
Per Capita Debt:	<b>\$345</b>	<b>\$60</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.15%</b>	<b>0.00%</b>

**Enterprise Funds**

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





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Fon Du Lac Park District**

Unit Code: **090/020/12** County: **TAZEWELL**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,134,097**

Equalized Assessed Valuation: **\$471,618,285**

Population: **23,402**

Employees:

    Full Time: **25**

    Part Time: **281**

    Salaries Paid: **\$2,149,106**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$1,366,217</b>	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	<b>\$58</b>	\$97	\$64
Revenue Collected During FY 11:	<b>\$2,762,656</b>	\$5,968,089	\$3,426,734
Expenditures During FY 11:	<b>\$3,276,408</b>	\$5,601,125	\$3,447,978
Per Capita Revenue:	<b>\$118</b>	\$230	\$149
Per Capita Expenditures:	<b>\$140</b>	\$218	\$143
Revenues over (under) Expenditures:	<b>-\$513,752</b>	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	<b>32.83%</b>	50.90%	44.24%
Ending Fund Balance for FY 11:	<b>\$1,075,562</b>	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	<b>\$46</b>	\$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:	<b>\$1,068,980</b>	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	<b>\$539,807</b>	\$3,405,666	\$1,793,034



**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$5.676.726</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$243</b>	\$338	\$214
General Obligation Debt over EAV:	<b>1.15%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$4,935,210</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$211</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$1,709,183</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$2,014,797</b>	\$723,065	\$
Per Capita Revenue:	<b>\$73</b>	\$22	\$
Per Capita Expenditures:	<b>\$86</b>	\$24	\$
Operating Income (loss):	<b>-\$305,614</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>242.86%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$4,893,137</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$209</b>	\$50	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Forest Park Park District**

Unit Code: **016/230/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,715,483**

Equalized Assessed Valuation: **\$421,596,303**

Population: **15,688**

Employees:

Full Time: **9**

Part Time: **140**

Salaries Paid: **\$981,559**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$1.366.387</b>	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	<b>\$87</b>	\$97	\$64
Revenue Collected During FY 11:	<b>\$3.106.975</b>	\$5,968,089	\$3,426,734
Expenditures During FY 11:	<b>\$2.334.285</b>	\$5,601,125	\$3,447,978
Per Capita Revenue:	<b>\$198</b>	\$230	\$149
Per Capita Expenditures:	<b>\$149</b>	\$218	\$143
Revenues over (under) Expenditures:	<b>\$772.690</b>	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	<b>87.78%</b>	50.90%	44.24%
Ending Fund Balance for FY 11:	<b>\$2.049.077</b>	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	<b>\$131</b>	\$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:	<b>\$153.229</b>	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	<b>\$1.725.683</b>	\$3,405,666	\$1,793,034



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$4.074.932</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$260</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.93%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$2,303,618</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$147</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$280,813</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$388,300</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$18</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$25</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>-\$107,487</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>517.31%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$2,008,712</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$128</b>	<b>\$50</b>	<b>\$</b>



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Forest View Park District**

Unit Code: **016/240/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$195,794**

Equalized Assessed Valuation: **\$52,168,898**

Population: **678**

Employees:

Full Time:

Part Time: **15**

Salaries Paid: **\$60,539**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$102.858</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$152</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$150.803</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$152.052</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$222</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$224</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$1.249</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>66.83%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$101.609</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$150</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$12.564</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$89.045</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Forman Park District**

Unit Code: **060/015/12** County: **Mason**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$303,000**

Equalized Assessed Valuation: **\$54,028,125**

Population: **3,200**

Employees:

Full Time:

Part Time: **16**

Salaries Paid: **\$28,682**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$146,553</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$46</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$185,086</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$302,452</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$58</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$95</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$117,366</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>9.65%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$29,187</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$9</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$29,187</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$181.000</b>	\$294,833	\$
Per Capita Debt:	<b>\$57</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.15%	0.00%

**Enterprise Funds**

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





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Foss Park District**

Unit Code: **049/030/12** County: **LAKE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,922,000**

Equalized Assessed Valuation: **\$326,153,644**

Population: **32,656**

Employees:

Full Time: **16**

Part Time: **71**

Salaries Paid: **\$1,061,412**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$406,366</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$12</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$1,770,747</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1,545,605</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$54</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$47</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$225,142</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>40.86%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$631,508</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$19</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,561,110</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>-\$1,944,342</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$921.775</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$28</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.28%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$2,542,865</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$78</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$745,127</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$927,283</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$23</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$28</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>-\$182,156</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>264.16%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$2,449,520</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$75</b>	<b>\$50</b>	<b>\$</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Fox Valley Park District**

Unit Code: **045/050/12** County: **KANE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$63,226,317**

Equalized Assessed Valuation: **\$4,610,671,436**

Population: **230,000**

Employees:

Full Time:	<b>82</b>
Part Time:	<b>313</b>
Salaries Paid:	<b>\$10,745,292</b>

### Blended Component Units

Number Submitted = **1**  
Fox Valley Park District Aquatics

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$11,058,152</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$48</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$23,277,254</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$20,058,680</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$101</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$87</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$3,218,574</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>65.79%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$13,196,744</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$57</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,753,002</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$15,868,626</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$74.782.426</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$325</b>	\$338	\$214
General Obligation Debt over EAV:	<b>1.57%</b>	0.58%	0.39%

**Enterprise Funds**

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



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Frankfort Park District**

Unit Code: **028/020/12** County: **FRANKLIN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$745,189**

Equalized Assessed Valuation: **\$78,647,864**

Population: **10,000**

Employees:

Full Time: **2**

Part Time: **34**

Salaries Paid: **\$229,558**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$279,099</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$28</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$596,911</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$638,876</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$60</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$64</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$41,965</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>37.12%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$237,134</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$24</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$259,186</b>	<b>\$142,549</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$634.900</b>	\$294,833	\$
Per Capita Debt:	<b>\$63</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.81%</b>	0.15%	0.00%

##### Enterprise Funds

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



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Frankfort Park District**

Unit Code: **099/030/12** County: **WILL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,079,800**

Equalized Assessed Valuation: **\$797,519,762**

Population: **17,782**

Employees:

Full Time: **9**

Part Time: **67**

Salaries Paid: **\$785,543**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$609.183</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$34</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$2.028.427</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1.769.094</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$114</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$99</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$259.333</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>47.11%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$833.378</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$47</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$12.864.938</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$870.177</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$49</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.07%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

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





STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Frankfort Square Park District**

Unit Code: **099/035/12** County: **WILL**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,501,724**

Equalized Assessed Valuation: **\$588,516,721**

Population: **15,985**

Employees:

Full Time: **20**

Part Time: **120**

Salaries Paid: **\$1,318,232**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$27.068</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$2</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$3.269.232</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$3.464.623</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$205</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$217</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$195.391</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>21.11%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$731.368</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$46</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$21.268</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$707.090</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$9,355,432</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$585</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>1.44%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$2,373,506</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$148</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$1,405,231</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$307,141</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$88</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$19</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>\$1,098,090</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>1175.00%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$3,608,910</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$226</b>	<b>\$50</b>	<b>\$</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Franklin Park Park District**

Unit Code: **016/250/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,152,249**

Equalized Assessed Valuation: **\$611,949,457**

Population: **14,034**

Employees:

Full Time: **19**

Part Time: **189**

Salaries Paid: **\$1,719,827**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$3,455,130</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$246</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$2,790,096</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$2,286,929</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$199</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$163</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$503,167</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>145.17%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$3,319,918</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$237</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,767,492</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$2,671,078</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$915.462</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$65</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.14%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$1,733,022</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$123</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$1,249,906</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$1,267,982</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$89</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$90</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>-\$18,076</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>181.68%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$2,303,721</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$164</b>	<b>\$50</b>	<b>\$</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Freeburg Park District**

Unit Code: **088/025/12** County: **ST. CLAIR**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$209,075**

Equalized Assessed Valuation: **\$118,542,301**

Population: **5,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$24.062</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$5</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$188.807</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$196.155</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$38</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$39</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$7.348</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>8.52%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$16.714</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$3</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Freeport Park District**

Unit Code: **089/010/12** County: **STEPHENSON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$90,117,000**

Equalized Assessed Valuation: **\$254,732,845**

Population: **25,900**

Employees:

Full Time:	<b>20</b>
Part Time:	<b>175</b>
Salaries Paid:	<b>\$1,352,385</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$1,977,186</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$76</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$2,026,056</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$2,381,315</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$78</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$92</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$355,259</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>69.14%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$1,646,465</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$64</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,376,337</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$221,702</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$2,423,215</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$94</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.95%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$2,789,988</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$108</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$1,011,129</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$1,027,675</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$39</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$40</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>-\$16,546</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>268.37%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$2,757,981</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$106</b>	<b>\$50</b>	<b>\$</b>





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Galva Park District**

Unit Code: **037/010/12** County: **HENRY**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$220,900**

Equalized Assessed Valuation: **\$39,327,027**

Population: **2,800**

Employees:

Full Time:

Part Time: **20**

Salaries Paid: **\$57,809**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$260.433</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$93</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$148.135</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$80.531</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$53</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$29</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$67.604</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>407.34%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$328.037</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$117</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$215.173</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
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**FISCAL YEAR 2011**

# **FISCAL RESPONSIBILITY REPORT CARD**

## **DATA SUMMARY**

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

### **Local Government Profile**

Unit Name: **Geneseo Park District**

Unit Code: **037/020/12** County: **HENRY**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,411,593**

Equalized Assessed Valuation: **\$239,910,268**

Population: **11,128**

Employees:

Full Time: **7**

Part Time: **200**

Salaries Paid: **\$774,749**

### **Blended Component Units**

### **Fiscal Indicators**

#### **General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$391.371</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$35</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$1.638.480</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1.325.503</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$147</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$119</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$312.977</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>53.14%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$704.348</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$63</b>	<b>\$101</b>	<b>\$66</b>

#### **Equity**

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

#### **Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$250.096</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$910.991</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$614.750</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$55</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.26%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$127,671</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$11</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$146,752</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$137,309</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$13</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$12</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>\$9,443</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>99.86%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$137,114</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$12</b>	<b>\$50</b>	<b>\$</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Geneva Park District**

Unit Code: **045/060/12** County: **KANE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,002,254**

Equalized Assessed Valuation: **\$1,591,955,365**

Population: **30,000**

Employees:

Full Time:	<b>40</b>
Part Time:	<b>350</b>
Salaries Paid:	<b>\$3,597,562</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$2,195,912</b>	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	<b>\$73</b>	\$97	\$64
Revenue Collected During FY 11:	<b>\$9,696,192</b>	\$5,968,089	\$3,426,734
Expenditures During FY 11:	<b>\$8,777,873</b>	\$5,601,125	\$3,447,978
Per Capita Revenue:	<b>\$323</b>	\$230	\$149
Per Capita Expenditures:	<b>\$293</b>	\$218	\$143
Revenues over (under) Expenditures:	<b>\$918,319</b>	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	<b>28.06%</b>	50.90%	44.24%
Ending Fund Balance for FY 11:	<b>\$2,462,778</b>	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	<b>\$82</b>	\$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:	<b>\$7,080,926</b>	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	<b>-\$734,341</b>	\$3,405,666	\$1,793,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$26.389.288</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$880</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.41%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Genoa Twp Park District**

Unit Code: **019/030/12** County: **DEKALB**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,244,500**

Equalized Assessed Valuation: **\$119,087,585**

Population: **6,000**

Employees:

Full Time: **4**

Part Time: **40**

Salaries Paid: **\$389,066**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$53,178</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$9</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$724,041</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$714,897</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$121</b>	\$66	\$44
Per Capita Expenditures:	<b>\$119</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$9,144</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>8.72%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$62,322</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$10</b>	\$53	\$24

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$1,131,972</b>	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$2,241,860</b>	\$294,833	\$
Per Capita Debt:	<b>\$374</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.20%</b>	0.15%	0.00%

**Enterprise Funds**

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





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Germantown Park District**

Unit Code: **014/010/12** County: **CLINTON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$113,730**

Equalized Assessed Valuation: **\$16,950,927**

Population: **1,118**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$43,425</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$39</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$43,778</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$46,525</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$39</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$42</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$2,747</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>87.43%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$40,678</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$36</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$40,678</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Glen Ellyn Park District**

Unit Code: **022/090/12** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,372,690**

Equalized Assessed Valuation: **\$1,743,014,184**

Population: **27,450**

Employees:

Full Time:	<b>33</b>
Part Time:	<b>736</b>
Salaries Paid:	<b>\$3,022,632</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$1,739,522</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$63</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$8,484,815</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$8,116,304</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$309</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$296</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$368,511</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>22.48%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$1,824,682</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$66</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,203,748</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>-\$947,170</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$14,983,222</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$546</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.80%</b>	0.58%	0.39%

**Enterprise Funds**

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Glen Ellyn Countryside Park District**

Unit Code: **022/100/12** County: **DUPAGE**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$93,900**

Equalized Assessed Valuation: **\$102,196,062**

Population: **3,750**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$140.645</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$38</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$118.202</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$93.900</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$32</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$25</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$24.302</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>175.66%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$164.947</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$44</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$164.947</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Glencoe Park District**

Unit Code: **016/260/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,470,000**

Equalized Assessed Valuation: **\$1,206,157,997**

Population: **9,000**

Employees:

Full Time: **30**

Part Time: **124**

Salaries Paid: **\$2,447,417**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$2,070,740</b>	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	<b>\$230</b>	\$97	\$64
Revenue Collected During FY 11:	<b>\$7,048,160</b>	\$5,968,089	\$3,426,734
Expenditures During FY 11:	<b>\$5,765,239</b>	\$5,601,125	\$3,447,978
Per Capita Revenue:	<b>\$783</b>	\$230	\$149
Per Capita Expenditures:	<b>\$641</b>	\$218	\$143
Revenues over (under) Expenditures:	<b>\$1,282,921</b>	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	<b>50.16%</b>	50.90%	44.24%
Ending Fund Balance for FY 11:	<b>\$2,891,842</b>	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	<b>\$321</b>	\$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:	<b>\$8,577,128</b>	\$3,405,666	\$1,793,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$12.800.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$1.422</b>	\$338	\$214
General Obligation Debt over EAV:	<b>1.06%</b>	0.58%	0.39%

**Enterprise Funds**

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





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Glenview Park District**

Unit Code: **016/270/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$31,772,830**

Equalized Assessed Valuation: **\$3,535,292,269**

Population: **52,705**

Employees:

Full Time: **105**

Part Time: **1,022**

Salaries Paid: **\$10,248,392**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$8,956,170</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$170</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$20,888,078</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$17,387,282</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$396</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$330</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$3,500,796</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>58.07%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$10,096,802</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$192</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6,297,507</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$18,182,471</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$41,000,000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$778</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.36%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$8,303,656</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$158</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$5,018,751</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$4,757,495</b>	\$723,065	\$
Per Capita Revenue:	<b>\$95</b>	\$22	\$
Per Capita Expenditures:	<b>\$90</b>	\$24	\$
Operating Income (loss):	<b>\$261,256</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>171.65%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$8,166,382</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$155</b>	\$50	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Godley Park District**

Unit Code: **032/010/12** County: **GRUNDY**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,442,498**

Equalized Assessed Valuation: **\$436,659,446**

Population: **350**

Employees:

Full Time: **15**

Part Time: **52**

Salaries Paid: **\$945,744**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$435.115</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$1.243</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$1.726.485</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1.789.482</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$4.933</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$5.113</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$62.997</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>20.79%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$372.118</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$1.063</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$637.967</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$281.592</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$880.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$2.514</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.20%</b>	0.58%	0.39%

**Enterprise Funds**

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Golf Maine Park District**

Unit Code: **016/280/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,194,000**

Equalized Assessed Valuation: **\$351,199,653**

Population: **20,000**

Employees:

Full Time: **13**

Part Time: **25**

Salaries Paid: **\$575,376**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$136.693</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$7</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$1.105.773</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1.103.007</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$55</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$55</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$2.766</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>12.64%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$139.457</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$7</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$1.554.059</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$1.355.000</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$68</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.32%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Golfview Hills Park District**

Unit Code: **022/110/12** County: **DUPAGE**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$38,078**

Equalized Assessed Valuation: **\$64,392,183**

Population: **950**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$116.647</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$123</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$48.984</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$68.775</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$52</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$72</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$19.791</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>140.83%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$96.856</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$102</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$96.856</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Grand Tower Park District**

Unit Code: **039/020/12** County: **JACKSON**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$117,820**

Equalized Assessed Valuation: **\$38,423,538**

Population: **575**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$28,205**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$22,767</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$40</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$95,970</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$105,575</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$167</b>	\$66	\$44
Per Capita Expenditures:	<b>\$184</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>-\$9,605</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>12.47%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$13,162</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$23</b>	\$53	\$24

#### Equity

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

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$11.042</b>	\$294,833	\$
Per Capita Debt:	<b>\$19</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.15%	0.00%

**Enterprise Funds**

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



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Grandwood Park District**

Unit Code: **049/040/12** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$249,131**

Equalized Assessed Valuation: **\$54,465,737**

Population: **5,202**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$92,624**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$88,953</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$17</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$275,977</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$552,164</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$53</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$106</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$276,187</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>6.16%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$33,992</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$7</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$43,952</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>-\$9,960</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$495.375</b>	<b>\$294,833</b>	<b>\$</b>
Per Capita Debt:	<b>\$95</b>	<b>\$60</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.15%</b>	<b>0.00%</b>

**Enterprise Funds**

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



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Granite City Park District**

Unit Code: **057/010/12** County: **MADISON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,204,372**

Equalized Assessed Valuation: **\$345,123,402**

Population: **29,849**

Employees:

Full Time: **22**

Part Time: **258**

Salaries Paid: **\$1,423,134**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$700.773</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$23</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$3.558.475</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$3.928.535</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$119</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$132</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$370.060</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>9.78%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$384.076</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$13</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$82.170</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$418.307</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$2.235.810</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$75</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.03%</b>	0.58%	0.39%

**Enterprise Funds**

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



STATE OF ILLINOIS  
COMPTROLLER  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Grant Memorial Park District**

Unit Code: **102/010/12** County: **WOODFORD**

Fiscal Year End: **4/14/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$58,857**

Equalized Assessed Valuation: **\$20,943,114**

Population: **1,788**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$11.501</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$6</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$38.852</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$21.890</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$22</b>	\$66	\$44
Per Capita Expenditures:	<b>\$12</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$16.962</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>130.03%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$28.463</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$16</b>	\$53	\$24

#### Equity

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

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Grayslake Park District**

Unit Code: **049/050/12** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,248,554**

Equalized Assessed Valuation: **\$672,785,155**

Population: **20,947**

Employees:

Full Time:	<b>17</b>
Part Time:	<b>66</b>
Salaries Paid:	<b>\$1,453,699</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$1,288,320</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$62</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$3,533,992</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$3,381,099</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$169</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$161</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$152,893</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>42.63%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$1,441,213</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$69</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,279</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$3,332,509</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$5,420,000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$259</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.69%</b>	0.58%	0.39%

**Enterprise Funds**

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Griggsville Park District**

Unit Code: **075/010/12** County: **PIKE**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$33,751**

Equalized Assessed Valuation: **\$16,297,472**

Population: **1,615**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$9,787**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$39,577</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$25</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$27,182</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$33,298</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$17</b>	\$66	\$44
Per Capita Expenditures:	<b>\$21</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>-\$6,116</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>100.49%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$33,461</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$21</b>	\$53	\$24

#### Equity

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

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Gurnee Park District**

Unit Code: **049/060/12** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,252,960**

Equalized Assessed Valuation: **\$1,275,067,212**

Population: **34,170**

Employees:

Full Time:	<b>39</b>
Part Time:	<b>345</b>
Salaries Paid:	<b>\$3,977,599</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$3,983,894</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$117</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$8,567,380</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$7,967,241</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$251</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$233</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$600,139</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>47.06%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$3,749,033</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$110</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,597,209</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$3,968,068</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$10,445,515</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$306</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.08%</b>	0.58%	0.39%

**Enterprise Funds**

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



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Hamilton Park District**

Unit Code: **034/030/12** County: **HANCOCK**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$422,791**

Equalized Assessed Valuation: **\$41,030,846**

Population: **2,951**

Employees:

Full Time:

Part Time: **32**

Salaries Paid: **\$85,980**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$99,147</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$34</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$200,468</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$207,441</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$68</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$70</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$6,973</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>44.43%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$92,174</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$31</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$509</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$75,425</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$700.000</b>	\$294,833	\$
Per Capita Debt:	<b>\$237</b>	\$60	\$
General Obligation Debt over EAV:	<b>1.71%</b>	0.15%	0.00%

**Enterprise Funds**

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





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Hampshire Park District**

Unit Code: **045/070/12** County: **KANE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,356,900**

Equalized Assessed Valuation: **\$310,068,803**

Population: **8,000**

Employees:

Full Time: **5**

Part Time: **30**

Salaries Paid: **\$393,343**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$58,773</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$7</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$938,338</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$728,749</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$117</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$91</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$209,589</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>36.83%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$268,362</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$34</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$192,630</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$113,058</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$1.885.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$236</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.61%</b>	0.58%	0.39%

**Enterprise Funds**

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



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Hanna City Park District**

Unit Code: **072/035/12** County: **PEORIA**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$73,412**

Equalized Assessed Valuation: **\$16,152,478**

Population: **1,225**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$44,401</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$36</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$143,540</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$146,901</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$117</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$120</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$3,361</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>27.94%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$41,040</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$34</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$6,155</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$34,885</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$10.000</b>	\$294,833	\$
Per Capita Debt:	<b>\$8</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.15%	0.00%

**Enterprise Funds**

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



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Hanover Park Park District**

Unit Code: **016/290/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,448,042**

Equalized Assessed Valuation: **\$681,842,131**

Population: **36,000**

Employees:

Full Time:	<b>19</b>
Part Time:	<b>232</b>
Salaries Paid:	<b>\$1,554,610</b>

### Blended Component Units

Number Submitted = **1**  
Hanover Park Park Foundation

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$654.650</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$18</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$3,231.355</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$3,218.654</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$90</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$89</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$12.701</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>20.76%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$668.306</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$19</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$586.042</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$2.129.206</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$6.095.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$169</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.14%</b>	0.58%	0.39%

**Enterprise Funds**

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



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

**FISCAL YEAR 2011**

# **FISCAL RESPONSIBILITY REPORT CARD**

## **DATA SUMMARY**

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

### **Local Government Profile**

Unit Name: **Hanover Township Park District**

Unit Code: **043/025/12** County: **JO DAVIESS**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$96,865**

Equalized Assessed Valuation: **\$19,729,546**

Population: **1,200**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### **Blended Component Units**

### **Fiscal Indicators**

#### **General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$46,471</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$39</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$93,917</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$120,078</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$78</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$100</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$26,161</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>16.91%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$20,310</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$17</b>	<b>\$53</b>	<b>\$24</b>

#### **Equity**

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

#### **Net Assets**

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



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

### 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	\$





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Harrisburg Park District**

Unit Code: **082/020/12** County: **SALINE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$645,820**

Equalized Assessed Valuation: **\$87,108,466**

Population: **9,017**

Employees:

Full Time: **3**

Part Time: **25**

Salaries Paid: **\$131,460**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$161,742</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$18</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$405,981</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$376,340</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$45</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$42</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$29,641</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>46.88%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$176,412</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$20</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$176,412</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$230.000</b>	<b>\$294,833</b>	<b>\$</b>
Per Capita Debt:	<b>\$26</b>	<b>\$60</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.26%</b>	<b>0.15%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>-\$873</b>	<b>\$39,356</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$5</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$27,632</b>	<b>\$17,293</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$41,767</b>	<b>\$18,032</b>	<b>\$</b>
Per Capita Revenue:	<b>\$3</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$5</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>-\$14,135</b>	<b>-\$740</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>-0.09%</b>	<b>23.60%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>-\$37</b>	<b>\$39,278</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$5</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Harvey Park District**

Unit Code: **016/300/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,061,915**

Equalized Assessed Valuation: **\$284,384,992**

Population: **25,282**

Employees:

Full Time: **10**

Part Time: **9**

Salaries Paid: **\$433,142**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$259,504</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$10</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$1,704,662</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1,230,558</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$67</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$49</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$474,104</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>-24.03%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>-\$295,703</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>-\$12</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>-\$295,703</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$600.000</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$24</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.21%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

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



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Havana Park District**

Unit Code: **060/005/12** County: **MASON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$869,663**

Equalized Assessed Valuation: **\$61,126,742**

Population: **4,000**

Employees:

Full Time: **3**

Part Time: **32**

Salaries Paid: **\$189,606**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$275.081</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$69</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$332.065</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$391.517</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$83</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$98</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$59.452</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>64.37%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$252.026</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$63</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$65.113</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$524.409</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$160.000</b>	\$294,833	\$
Per Capita Debt:	<b>\$40</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.26%</b>	0.15%	0.00%

**Enterprise Funds**

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



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Hawthorne Park District**

Unit Code: **016/310/12** County: **COOK**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,376,663**

Equalized Assessed Valuation: **\$160,154,852**

Population: **14,645**

Employees:

Full Time: **7**

Part Time: **21**

Salaries Paid: **\$360,461**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$729.628</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$50</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$720.535</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$656.776</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$49</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$45</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$63.759</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>120.80%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$793.387</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$54</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$91.134</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$783.703</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$1.309.645</b>	\$294,833	\$
Per Capita Debt:	<b>\$89</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.10%</b>	0.15%	0.00%

**Enterprise Funds**

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





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Hazel Crest Park District**

Unit Code: **016/320/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,242,189**

Equalized Assessed Valuation: **\$218,670,034**

Population: **13,996**

Employees:

Full Time: **13**

Part Time: **24**

Salaries Paid: **\$813,278**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>-\$551.006</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>-\$39</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$949.853</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1.108.679</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$68</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$79</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$158.826</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>-64.03%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>-\$709.833</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>-\$51</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$2.439.830</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$2.812.250</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$201</b>	\$338	\$214
General Obligation Debt over EAV:	<b>1.29%</b>	0.58%	0.39%

**Enterprise Funds**

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Hennepin Park District**

Unit Code: **078/010/12** County: **PUTNAM**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$341,564**

Equalized Assessed Valuation: **\$28,442,150**

Population: **706**

Employees:

Full Time: **1**

Part Time: **17**

Salaries Paid: **\$90,923**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$240,222</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$340</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$291,206</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$248,138</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$412</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$351</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$43,068</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>113.76%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$282,290</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$400</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6,906</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$282,290</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$150.500</b>	\$294,833	\$
Per Capita Debt:	<b>\$213</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.53%</b>	0.15%	0.00%

**Enterprise Funds**

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



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Herrin Park District**

Unit Code: **100/010/12** County: **WILLIAMSON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$310,034**

Equalized Assessed Valuation: **\$126,534,314**

Population: **12,000**

Employees:

Full Time: **3**

Part Time: **32**

Salaries Paid: **\$140,898**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$253.105</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$21</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$352.330</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$459.123</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$29</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$38</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$106.793</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>31.87%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$146.312</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$12</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>-\$2.773</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$443.818</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$42.000</b>	\$294,833	\$
Per Capita Debt:	<b>\$4</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.03%</b>	0.15%	0.00%

**Enterprise Funds**

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



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Hickory Hills Park District**

Unit Code: **016/330/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,440,979**

Equalized Assessed Valuation: **\$466,819,303**

Population: **15,600**

Employees:

Full Time: **7**

Part Time: **29**

Salaries Paid: **\$551,980**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$1,278,854</b>	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	<b>\$82</b>	\$97	\$64
Revenue Collected During FY 11:	<b>\$1,297,861</b>	\$5,968,089	\$3,426,734
Expenditures During FY 11:	<b>\$1,202,566</b>	\$5,601,125	\$3,447,978
Per Capita Revenue:	<b>\$83</b>	\$230	\$149
Per Capita Expenditures:	<b>\$77</b>	\$218	\$143
Revenues over (under) Expenditures:	<b>\$95,295</b>	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	<b>108.03%</b>	50.90%	44.24%
Ending Fund Balance for FY 11:	<b>\$1,299,149</b>	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	<b>\$83</b>	\$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:	<b>\$234,708</b>	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	<b>\$1,448,072</b>	\$3,405,666	\$1,793,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$2.355.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$151</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.50%</b>	0.58%	0.39%

**Enterprise Funds**

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





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Highland Park Park District**

Unit Code: **049/070/12** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$23,587,500**

Equalized Assessed Valuation: **\$2,587,013,944**

Population: **31,516**

Employees:

Full Time:	<b>69</b>
Part Time:	<b>713</b>
Salaries Paid:	<b>\$8,409,759</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$17,703,248</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$562</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$18,627,576</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$15,991,798</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$591</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$507</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$2,635,778</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>117.49%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$18,789,050</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$596</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,665,680</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$18,474,656</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$8.905.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$283</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.34%</b>	0.58%	0.39%

**Enterprise Funds**

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



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Hodgkins Park District**

Unit Code: **016/335/12** County: **COOK**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,307,170**

Equalized Assessed Valuation: **\$112,057,377**

Population: **1,897**

Employees:

Full Time: **6**

Part Time: **23**

Salaries Paid: **\$434,898**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$412,616</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$218</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$745,125</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$924,200</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$393</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$487</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$179,075</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>26.65%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$246,291</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$130</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$20,801</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>-\$32,742</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$618.500</b>	\$294,833	\$
Per Capita Debt:	<b>\$326</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.54%</b>	0.15%	0.00%

**Enterprise Funds**

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



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Hoffman Estates Park District**

Unit Code: **016/340/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$36,743,023**

Equalized Assessed Valuation: **\$1,726,136,225**

Population: **52,479**

Employees:

Full Time:	<b>56</b>
Part Time:	<b>627</b>
Salaries Paid:	<b>\$5,811,287</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$7,077,177</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$135</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$16,019,315</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$14,475,838</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$305</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$276</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$1,543,477</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>51.50%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$7,454,604</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$142</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$12,867,870</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$67.198.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$1.280</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.60%</b>	0.58%	0.39%

**Enterprise Funds**

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Hollis Park District**

Unit Code: **072/020/12** County: **PEORIA**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$475,514**

Equalized Assessed Valuation: **\$56,466,300**

Population: **3,000**

Employees:

Full Time: **3**

Part Time: **15**

Salaries Paid: **\$167,804**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$433.084</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$144</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$463.981</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$475.514</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$155</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$159</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$11.533</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>88.65%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$421.551</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$141</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$421.552</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Homewood-Flossmoor Park District**

Unit Code: **016/350/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$18,194,548**

Equalized Assessed Valuation: **\$750,339,086**

Population: **29,683**

Employees:

Full Time: **51**

Part Time: **594**

Salaries Paid: **\$5,296,465**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$4,193,449</b>	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	<b>\$141</b>	\$97	\$64
Revenue Collected During FY 11:	<b>\$6,864,778</b>	\$5,968,089	\$3,426,734
Expenditures During FY 11:	<b>\$6,242,428</b>	\$5,601,125	\$3,447,978
Per Capita Revenue:	<b>\$231</b>	\$230	\$149
Per Capita Expenditures:	<b>\$210</b>	\$218	\$143
Revenues over (under) Expenditures:	<b>\$622,350</b>	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	<b>73.05%</b>	50.90%	44.24%
Ending Fund Balance for FY 11:	<b>\$4,560,171</b>	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	<b>\$154</b>	\$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:	<b>\$1,754,901</b>	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	<b>\$5,194,797</b>	\$3,405,666	\$1,793,034



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$16,866,960</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$568</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>2.20%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$12,009,461</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$405</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$4,666,268</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$5,159,623</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$157</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$174</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>-\$493,355</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>228.15%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$11,771,734</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$397</b>	<b>\$50</b>	<b>\$</b>



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Horner Park District**

Unit Code: **088/030/12** County: **ST. CLAIR**

Fiscal Year End: **9/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$125,763**

Equalized Assessed Valuation: **\$76,498,374**

Population: **4,500**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$32,116**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$109,588</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$24</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$93,244</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$125,763</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$21</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$28</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$32,519</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>61.28%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$77,069</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$17</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$77,069</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$19.089</b>	\$294,833	\$
Per Capita Debt:	<b>\$4</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.15%	0.00%

**Enterprise Funds**

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Huntley Park District**

Unit Code: **063/030/12** County: **MCHENRY**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,035,880**

Equalized Assessed Valuation: **\$1,313,639,102**

Population: **40,000**

Employees:

Full Time:	<b>28</b>
Part Time:	<b>272</b>
Salaries Paid:	<b>\$2,518,135</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$3,002,332</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$75</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$5,876,537</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$5,686,089</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$147</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$142</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$190,448</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>51.90%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$2,951,000</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$74</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,576,119</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$2,649,655</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$16.476.131</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$412</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.83%</b>	0.58%	0.39%

**Enterprise Funds**

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Hutsonville Park District**

Unit Code: **017/020/12** County: **CRAWFORD**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$29,008**

Equalized Assessed Valuation: **\$9,701,754**

Population: **1,303**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$21.060</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$16</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$74.538</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$20.867</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$57</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$16</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$53.671</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>358.13%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$74.731</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$57</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Illini Park District**

Unit Code: **055/020/12** County: **MACON**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$27,500**

Equalized Assessed Valuation: **\$22,582,856**

Population: **1,563**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$1.812</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$1</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$25.164</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$21.179</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$16</b>	\$66	\$44
Per Capita Expenditures:	<b>\$14</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$3.985</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>27.37%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$5.797</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$4</b>	\$53	\$24

#### Equity

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

#### Net Assets

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

### 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	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Inverness Park District**

Unit Code: **016/360/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$735,558**

Equalized Assessed Valuation: **\$268,798,292**

Population: **4,000**

Employees:

Full Time:

Part Time: **13**

Salaries Paid: **\$109,466**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$820,735</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$205</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$484,333</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$510,115</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$121</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$128</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$25,782</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>155.84%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$794,953</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$199</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$381,309</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$27,194</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$449.500</b>	\$294,833	\$
Per Capita Debt:	<b>\$112</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.17%</b>	0.15%	0.00%

**Enterprise Funds**

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Itasca Park District**

Unit Code: **022/120/12** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,677,768**

Equalized Assessed Valuation: **\$552,803,232**

Population: **9,000**

Employees:

Full Time: **14**

Part Time: **384**

Salaries Paid: **\$1,154,331**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$1,537,917</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$171</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$2,866,469</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$2,574,921</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$318</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$286</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$291,548</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>63.28%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$1,629,465</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$181</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>-\$4,104,483</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$4,647,888</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$5,244.191</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$583</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.95%</b>	0.58%	0.39%

**Enterprise Funds**

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



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Ivanhoe Park District**

Unit Code: **016/370/12** County: **COOK**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$939,030**

Equalized Assessed Valuation: **\$135,176,205**

Population: **14,080**

Employees:

Full Time: **5**

Part Time: **1**

Salaries Paid: **\$220,131**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>-\$106,689</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>-\$8</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$532,072</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$543,197</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$38</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$39</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$11,125</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>-21.69%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>-\$117,814</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>-\$8</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$869,498</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$





STATE OF ILLINOIS  
COMPTROLLER  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Joliet Park District**

Unit Code: **099/040/12** County: **WILL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$22,229,314**

Equalized Assessed Valuation: **\$2,156,337,782**

Population: **125,000**

Employees:

Full Time: **70**

Part Time: **911**

Salaries Paid: **\$7,594,885**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$562.400</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$4</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$14.617.879</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$13,961.430</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$117</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$112</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$656.449</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>4.82%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$673.143</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$5</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3.206.340</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$938.611</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



## FISCAL YEAR 2011

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$16.432.550</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$131</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.69%</b>	0.58%	0.39%

##### Enterprise Funds

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



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Kankakee Valley Park District**

Unit Code: **046/010/12** County: **KANKAKEE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,000,000**

Equalized Assessed Valuation: **\$380,127,620**

Population: **34,247**

Employees:

Full Time:	<b>17</b>
Part Time:	<b>154</b>
Salaries Paid:	<b>\$1,059,503</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$575,718</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$17</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$1,803,085</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1,940,739</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$53</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$57</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$137,654</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>22.57%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$438,064</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$13</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$739,715</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$53,406</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Kenilworth Park District**

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

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

Accounting Method: **Modified Accrual**

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

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

Population: **2,513**

Employees:

Full Time: **3**

Part Time: **50**

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

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

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

#### Equity

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

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$29.869</b>	<b>\$294,833</b>	<b>\$</b>
Per Capita Debt:	<b>\$12</b>	<b>\$60</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.15%</b>	<b>0.00%</b>

**Enterprise Funds**

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Kewanee Park District**

Unit Code: **037/030/12** County: **HENRY**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,255,484**

Equalized Assessed Valuation: **\$86,614,361**

Population: **11,000**

Employees:

Full Time: **7**

Part Time: **70**

Salaries Paid: **\$502,658**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>-\$64,357</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>-\$6</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$882,410</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1,340,596</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$80</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$122</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$458,186</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>-36.37%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>-\$487,576</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>-\$44</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>-\$67,185</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>-\$487,576</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Kingsbury Park District**

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

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

Accounting Method: **Cash With Assets**

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

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

Population: **9,700**

Employees:

Full Time: **3**

Part Time: **54**

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

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

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

#### Equity

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

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Kingston Park District**

Unit Code: **019/040/12** County: **DEKALB**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$108,432**

Equalized Assessed Valuation: **\$91,861,995**

Population: **2,577**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

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

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Kirkwood Park District**

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

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

Accounting Method: **Cash**

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

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

Population: **1,000**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$1,237**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

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

#### Equity

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

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **La Grange Park District**

Unit Code: **016/390/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,003,082**

Equalized Assessed Valuation: **\$795,274,788**

Population: **15,550**

Employees:

Full Time: **14**

Part Time: **73**

Salaries Paid: **\$912,427**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$785,315</b>	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	<b>\$51</b>	\$97	\$64
Revenue Collected During FY 11:	<b>\$2,800,708</b>	\$5,968,089	\$3,426,734
Expenditures During FY 11:	<b>\$2,335,361</b>	\$5,601,125	\$3,447,978
Per Capita Revenue:	<b>\$180</b>	\$230	\$149
Per Capita Expenditures:	<b>\$150</b>	\$218	\$143
Revenues over (under) Expenditures:	<b>\$465,347</b>	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	<b>38.97%</b>	50.90%	44.24%
Ending Fund Balance for FY 11:	<b>\$910,058</b>	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	<b>\$59</b>	\$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:	<b>\$733,854</b>	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	<b>\$359,106</b>	\$3,405,666	\$1,793,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$8.296.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$534</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.75%</b>	0.58%	0.39%

**Enterprise Funds**

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





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

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

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

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

Accounting Method: **Modified Accrual**

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

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

Population: **13,300**

Employees:

Full Time: **7**

Part Time: **80**

Salaries Paid: **\$547,320**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$1.130.947</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$85</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$1.196.098</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1.223.103</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$90</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$92</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$27.005</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>90.26%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$1.103.942</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$83</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$363.314</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$1.162.292</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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



STATE OF ILLINOIS  
COMPTROLLER  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **La Harpe Park District**

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

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

Accounting Method: **Cash With Assets**

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

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

Population: **1,235**

Employees:

Full Time:

Part Time: **16**

Salaries Paid: **\$49,669**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

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

#### Equity

	<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:	<b>\$1,838,175</b>	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Lafayette Park District**

Unit Code: **087/010/12** County: **STARK**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$72,500**

Equalized Assessed Valuation: **\$9,218,312**

Population: **600**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

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

#### Equity

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

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Lake Bluff Park District**

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

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

Accounting Method: **Modified Accrual**

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

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

Population: **8,000**

Employees:

    Full Time: **328**

    Part Time: **15**

    Salaries Paid: **\$2,052,432**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

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

#### Equity

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

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Lamotte Park District**

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

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

Accounting Method: **Cash**

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

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

Population: **1,400**

Employees:

Full Time: **1**

Part Time:

Salaries Paid: **\$10,400**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

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

#### Equity

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

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Lan Oak Park District**

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

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

Accounting Method: **Modified Accrual**

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

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

Population: **26,524**

Employees:

Full Time:	<b>13</b>
Part Time:	<b>49</b>
Salaries Paid:	<b>\$628,638</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

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

#### Equity

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

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$3,250.963</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$123</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.06%</b>	0.58%	0.39%

**Enterprise Funds**

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Lanterman Park District**

Unit Code: **051/010/12** County: **LAWRENCE**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$13,850**

Equalized Assessed Valuation: **\$2,000,000**

Population: **2,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

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

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Le Roy Park District**

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

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

Accounting Method: **Cash With Assets**

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

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

Population: **5,000**

Employees:

Full Time:

Part Time: **16**

Salaries Paid: **\$37,538**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$63,934</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$13</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$131.035</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$144.889</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$26</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$29</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$13.854</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>34.56%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$50.080</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$10</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Lemont Park District**

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

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

Accounting Method: **Modified Accrual**

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

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

Population: **16,251**

Employees:

Full Time:	<b>20</b>
Part Time:	<b>115</b>
Salaries Paid:	<b>\$1,694,927</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

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

#### Equity

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

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Lena Park District**

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

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

Accounting Method: **Cash With Assets**

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

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

Population: **5,021**

Employees:

Full Time:

Part Time: **84**

Salaries Paid: **\$169,942**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$174.820</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$35</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$349.626</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$426.505</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$70</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$85</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$76.879</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>50.36%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$214.775</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$43</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$214.775</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Limestone Park District**

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

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

Accounting Method: **Modified Accrual**

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

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

Population: **4,000**

Employees:

Full Time:

Part Time: **25**

Salaries Paid: **\$43,247**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

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

#### Equity

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

#### Net Assets

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



## FISCAL YEAR 2011

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

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

##### Enterprise Funds

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



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Lincoln Park District**

Unit Code: **054/020/12** County: **LOGAN**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,114,046**

Equalized Assessed Valuation: **\$135,422,140**

Population: **15,100**

Employees:

Full Time: **7**

Part Time: **15**

Salaries Paid: **\$418,688**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

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

#### Equity

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

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Lindenhurst Park District**

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

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

Accounting Method: **Cash With Assets**

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

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

Population: **14,694**

Employees:

Full Time: **9**

Part Time: **51**

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

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$280.579</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$19</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$2.075.736</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$2.058.813</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$141</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$140</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$16.923</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>14.45%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$297.502</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$20</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$307.247</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$4.556.350</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$310</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Lisle Park District**

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

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

Accounting Method: **Modified Accrual**

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

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

Population: **33,000**

Employees:

Full Time:	<b>36</b>
Part Time:	<b>358</b>
Salaries Paid:	<b>\$3,119,606</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

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

#### Equity

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

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Litchfield Park District**

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

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

Accounting Method: **Cash With Assets**

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

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

Population: **6,939**

Employees:

Full Time: **3**

Part Time: **2**

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

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

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

#### Equity

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

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Lockport Park District**

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

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

Accounting Method: **Modified Accrual**

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

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

Population: **73,500**

Employees:

Full Time:	<b>36</b>
Part Time:	<b>389</b>
Salaries Paid:	<b>\$3,861,588</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$3.223.227</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$44</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$7.678.225</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$6.674.756</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$104</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$91</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$1.003.469</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>55.23%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$3.686.537</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$50</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3.695.896</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$7.329.262</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Lombard Park District**

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

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

Accounting Method: **Modified Accrual**

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

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

Population: **43,165**

Employees:

Full Time: **31**

Part Time:

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

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

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

#### Equity

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

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$9.329.665</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$216</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.62%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

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



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Long Grove Park District**

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

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

Accounting Method: **Cash**

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

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

Population: **8,043**

Employees:

Full Time:

Part Time: **12**

Salaries Paid: **\$48,877**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

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

#### Equity

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

#### Net Assets

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



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

### 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	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

**FISCAL YEAR 2011**

# **FISCAL RESPONSIBILITY REPORT CARD**

## **DATA SUMMARY**

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

### **Local Government Profile**

Unit Name: **Macomb Park District**

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

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

Accounting Method: **Cash**

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

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

Population: **20,000**

Employees:

Full Time: **12**

Part Time: **80**

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

### **Blended Component Units**

### **Fiscal Indicators**

#### **General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 11:	<b>\$575.685</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$29</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$875.108</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$926.080</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$44</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$46</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$50.972</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>56.66%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$524.713</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$26</b>	<b>\$101</b>	<b>\$66</b>

#### **Equity**

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

#### **Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$1,029,734</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$524,713</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$1.605.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$80</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.89%</b>	0.58%	0.39%

**Enterprise Funds**

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Manhattan Park District**

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

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

Accounting Method: **Modified Accrual**

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

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

Population: **6,000**

Employees:

Full Time: **4**

Part Time: **18**

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

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$1.170.022</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$195</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$989.621</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$747.500</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$165</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$125</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$242.121</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>175.07%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$1.308.679</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$218</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$717.410</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$578.718</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$1.332.258</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$222</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.47%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$75,734</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$13</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$205,426</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$199,627</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$34</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$33</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>\$5,799</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>42.96%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$85,751</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$14</b>	<b>\$50</b>	<b>\$</b>





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Marengo Park District**

Unit Code: **063/040/12** County: **MCHENRY**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,240,838**

Equalized Assessed Valuation: **\$165,256,689**

Population: **7,637**

Employees:

Full Time: **3**

Part Time: **12**

Salaries Paid: **\$384,901**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>-\$358,218</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>-\$47</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$750,553</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$769,240</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$98</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$101</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$18,687</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>-33.21%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>-\$255,454</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>-\$33</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>-\$56,722</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$2,272,516</b>	\$294,833	\$
Per Capita Debt:	<b>\$298</b>	\$60	\$
General Obligation Debt over EAV:	<b>1.16%</b>	0.15%	0.00%

**Enterprise Funds**

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



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Marion Park District**

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

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

Accounting Method: **Modified Accrual**

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

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

Population: **17,250**

Employees:

Full Time: **6**

Part Time: **39**

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

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

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

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>-\$113,516</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$525.000</b>	<b>\$294,833</b>	<b>\$</b>
Per Capita Debt:	<b>\$30</b>	<b>\$60</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.17%</b>	<b>0.15%</b>	<b>0.00%</b>

**Enterprise Funds**

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



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: Marrowbone Twp Park District

Unit Code: 070/010/12 County: MOULTRIE

Fiscal Year End: 4/30/2011

Accounting Method: Cash With Assets

Appropriation or Budget: \$123,200

Equalized Assessed Valuation: \$19,515,919

Population: 1,250

Employees:

Full Time:

Part Time: 4

Salaries Paid: \$15,984

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 11:	\$76.074	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$61	\$50	\$23
Revenue Collected During FY 11:	\$68.486	\$244,600	\$132,380
Expenditures During FY 11:	\$100.501	\$246,675	\$132,223
Per Capita Revenue:	\$55	\$66	\$44
Per Capita Expenditures:	\$80	\$70	\$42
Revenues over (under) Expenditures:	-\$32.015	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	43.84%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$44.059	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$35	\$53	\$24

#### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$44.059	\$36,681	\$

#### Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Mason City Park District**

Unit Code: **060/010/12** County: **MASON**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$394,700**

Equalized Assessed Valuation: **\$27,033,860**

Population: **2,900**

Employees:

Full Time:

Part Time: **30**

Salaries Paid: **\$38,962**

### Blended Component Units

Number Submitted = 1  
Mason City Park District

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$52.025</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$18</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$121.778</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$109.250</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$42</b>	\$66	\$44
Per Capita Expenditures:	<b>\$38</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$12.528</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>59.09%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$64.553</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$22</b>	\$53	\$24

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	<b>\$52.025</b>	\$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**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Mattoon Park District**

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

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

Accounting Method: **Modified Accrual**

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

Equalized Assessed Valuation: **\$153,146,946**

Population: **15,817**

Employees:

Full Time: **1**

Part Time: **3**

Salaries Paid: **\$147,388**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$368.842</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$23</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$434.480</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$514.652</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$27</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$33</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$80.172</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>56.09%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$288.670</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$18</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$76.753</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$249.335</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$197.000</b>	\$294,833	\$
Per Capita Debt:	<b>\$12</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.13%</b>	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Mc Cook Park District**

Unit Code: **016/430/12** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,069,710**

Equalized Assessed Valuation: **\$129,776,308**

Population: **300**

Employees:

Full Time: **2**

Part Time: **11**

Salaries Paid: **\$183,192**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$76,310</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$254</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$383,212</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$409,800</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$1,277</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$1,366</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$26,588</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>12.13%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$49,722</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$166</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$565,651</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>-\$205,278</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$565.000</b>	\$294,833	\$
Per Capita Debt:	<b>\$1.883</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.44%</b>	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Medinah Park District**

Unit Code: **022/150/12** County: **DUPAGE**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,435,807**

Equalized Assessed Valuation: **\$392,145,334**

Population: **9,700**

Employees:

Full Time: **6**

Part Time: **34**

Salaries Paid: **\$515,366**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$536.857</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$55</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$1.468.226</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1.400.204</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$151</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$144</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$68.022</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>43.20%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$604.879</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$62</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$121.392</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$483.487</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$605.000</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$62</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.15%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$50</b>	<b>\$</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Memorial Park District**

Unit Code: **095/010/12** County: **WASHINGTON**

Fiscal Year End: **5/31/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$762,278**

Equalized Assessed Valuation: **\$81,806,407**

Population: **5,000**

Employees:

Full Time:

Part Time: **33**

Salaries Paid: **\$63,855**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$493.305</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$99</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$252.305</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$265.009</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$50</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$53</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$12.704</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>181.35%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$480.601</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$96</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$480.601</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Memorial Park District**

Unit Code: **016/440/12** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,509,120**

Equalized Assessed Valuation: **\$756,960,101**

Population: **40,000**

Employees:

Full Time:	<b>17</b>
Part Time:	<b>156</b>
Salaries Paid:	<b>\$1,377,074</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$963.107</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$24</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$3.008.149</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$2.702.581</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$75</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$68</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$305.568</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>46.94%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$1.268.675</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$32</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$986.768</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>-\$320.018</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$4,446,997</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$111</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.00%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Metamora Park District**

Unit Code: **102/015/12** County: **WOODFORD**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$368,580**

Equalized Assessed Valuation: **\$61,123,638**

Population: **3,636**

Employees:

Full Time:

Part Time: **37**

Salaries Paid: **\$37,972**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$212,983</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$59</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$129,744</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$202,355</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$36</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$56</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$72,611</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>62.51%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$126,491</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$35</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$1,986</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$124,505</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$176.000</b>	\$294,833	\$
Per Capita Debt:	<b>\$48</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.12%</b>	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK:** Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: **Midlothian Park District**

Unit Code: **016/450/12** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,335,349**

Equalized Assessed Valuation: **\$264,711,305**

Population: **14,000**

Employees:

Full Time: **10**

Part Time: **30**

Salaries Paid: **\$498,372**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$1,495,412</b>	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	<b>\$107</b>	\$97	\$64
Revenue Collected During FY 11:	<b>\$1,197,572</b>	\$5,968,089	\$3,426,734
Expenditures During FY 11:	<b>\$1,448,848</b>	\$5,601,125	\$3,447,978
Per Capita Revenue:	<b>\$86</b>	\$230	\$149
Per Capita Expenditures:	<b>\$103</b>	\$218	\$143
Revenues over (under) Expenditures:	<b>-\$251,276</b>	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	<b>85.87%</b>	50.90%	44.24%
Ending Fund Balance for FY 11:	<b>\$1,244,136</b>	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	<b>\$89</b>	\$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:	<b>\$1,928,357</b>	\$3,405,666	\$1,793,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$243.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$17</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.09%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Milford Township Park District**

Unit Code: **038/020/12** County: **Iroquois**

Fiscal Year End: **8/31/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$40,100**

Equalized Assessed Valuation: **\$16,142,760**

Population: **1,659**

Employees:

Full Time:

Part Time: **13**

Salaries Paid: **\$20,579**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$9,211</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$6</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$83,673</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$80,773</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$50</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$49</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$2,900</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>14.99%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$12,111</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$7</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$12,111</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$35.000</b>	\$294,833	\$
Per Capita Debt:	<b>\$21</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Milledgeville Park District**

Unit Code: **008/010/12** County: **CARROLL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$212,600**

Equalized Assessed Valuation: **\$31,460,521**

Population: **1,098**

Employees:

Full Time: **1**

Part Time: **9**

Salaries Paid: **\$59,038**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$3.300</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$3</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$136.059</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$120.439</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$124</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$110</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$15.620</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>74.69%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$89.958</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$82</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$27.152</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$2.722</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$7.093</b>	<b>\$294,833</b>	<b>\$</b>
Per Capita Debt:	<b>\$6</b>	<b>\$60</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.15%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$39,356</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$5</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$</b>	<b>\$17,293</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$</b>	<b>\$18,032</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$740</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>23.60%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$</b>	<b>\$39,278</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$5</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Mokena Park District**

Unit Code: **099/060/12** County: **WILL**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,203,887**

Equalized Assessed Valuation: **\$1,017,843,089**

Population: **22,000**

Employees:

    Full Time: **17**

    Part Time: **116**

    Salaries Paid: **\$1,014,469**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$3,397,462</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$154</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$2,476,666</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$2,009,006</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$113</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$91</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$467,660</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>191.62%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$3,849,582</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$175</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$4,685,614</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



## FISCAL YEAR 2011

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$3.925.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$178</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.23%</b>	0.58%	0.39%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$5,480,067</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$249</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$810,305</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$880,148</b>	\$723,065	\$
Per Capita Revenue:	<b>\$37</b>	\$22	\$
Per Capita Expenditures:	<b>\$40</b>	\$24	\$
Operating Income (loss):	<b>-\$69,843</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>614.69%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$5,410,224</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$246</b>	\$50	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Momence Park District**

Unit Code: **046/030/12** County: **KANKAKEE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$163,513**

Equalized Assessed Valuation: **\$74,006,165**

Population: **3,300**

Employees:

Full Time: **2**

Part Time: **2**

Salaries Paid: **\$49,947**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>-\$466</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$163.480</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$113.883</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$50</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$35</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$49.597</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>49.60%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$56.485</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$17</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$21.122</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$45.517</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$112.000</b>	\$294,833	\$
Per Capita Debt:	<b>\$34</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.15%</b>	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Monmouth Park District**

Unit Code: **094/010/12** County: **WARREN**

Fiscal Year End: **12/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$942,543**

Equalized Assessed Valuation: **\$64,197,331**

Population: **10,799**

Employees:

Full Time: **8**

Part Time: **38**

Salaries Paid: **\$325,186**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$503.447</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$47</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$396.804</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$377.622</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$37</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$35</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$19.182</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>141.05%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$532.629</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$49</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$495.995</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$36.776</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$260.772</b>	<b>\$294,833</b>	<b>\$</b>
Per Capita Debt:	<b>\$24</b>	<b>\$60</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.33%</b>	<b>0.15%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$478,830</b>	<b>\$39,356</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$44</b>	<b>\$5</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$398,544</b>	<b>\$17,293</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$432,769</b>	<b>\$18,032</b>	<b>\$</b>
Per Capita Revenue:	<b>\$37</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$40</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>-\$34,225</b>	<b>-\$740</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>102.73%</b>	<b>23.60%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$444,605</b>	<b>\$39,278</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$41</b>	<b>\$5</b>	<b>\$</b>





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Morton Park District**

Unit Code: **090/030/12** County: **TAZEWELL**

Fiscal Year End: **3/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$79,260,000**

Equalized Assessed Valuation: **\$514,893,687**

Population: **15,000**

Employees:

Full Time: **6**

Part Time: **65**

Salaries Paid: **\$513,423**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$1.107.706</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$74</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$1.646.627</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1.342.705</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$110</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$90</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$303.922</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>105.13%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$1.411.628</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$94</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$318.125</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$1.787.553</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$4.228.160</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$282</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.80%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$50</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Morton Grove Park District**

Unit Code: **016/460/12** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,514,675**

Equalized Assessed Valuation: **\$1,015,694,451**

Population: **22,412**

Employees:

Full Time:	<b>29</b>
Part Time:	<b>174</b>
Salaries Paid:	<b>\$2,035,798</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$1.226.685</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$55</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$3.643.555</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$3.633.434</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$163</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$162</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$10.121</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>25.51%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$926.806</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$41</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$5.387.579</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$750.000</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$33</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.07%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$50</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Moweaqua Township Park District**

Unit Code: **086/010/12** County: **SHELBY**

Fiscal Year End: **3/31/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$112,000**

Equalized Assessed Valuation: **\$23,223,837**

Population: **2,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$83,330</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$42</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$88,309</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$83,553</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$44</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$42</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$4,756</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>105.43%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$88,086</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$44</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Mt. Prospect Park District**

Unit Code: **016/470/12** County: **COOK**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$20,288,562**

Equalized Assessed Valuation: **\$1,975,820,642**

Population: **53,050**

Employees:

Full Time: **67**

Part Time: **309**

Salaries Paid: **\$5,899,396**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$1.195.568</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$23</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$12.880.644</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$11.207.842</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$243</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$211</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$1.672.802</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>25.59%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$2.868.370</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$54</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$14.891.919</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$20.136.708</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$380</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.73%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Mt. Sterling Park District**

Unit Code: **005/010/12** County: **BROWN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$113,143**

Equalized Assessed Valuation: **\$27,074,949**

Population: **2,000**

Employees:

Full Time:

Part Time: **20**

Salaries Paid: **\$25,619**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$35,590</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$18</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$51,506</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$54,951</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$26</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$27</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$3,445</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>36.99%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$20,329</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$10</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$20,329</b>	<b>\$142,549</b>	<b>\$</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$7.993</b>	<b>\$294,833</b>	<b>\$</b>
Per Capita Debt:	<b>\$4</b>	<b>\$60</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.15%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$52,295</b>	<b>\$39,356</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$26</b>	<b>\$5</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$26,620</b>	<b>\$17,293</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$50,619</b>	<b>\$18,032</b>	<b>\$</b>
Per Capita Revenue:	<b>\$13</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$25</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>-\$23,999</b>	<b>-\$740</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>79.24%</b>	<b>23.60%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$40,112</b>	<b>\$39,278</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$20</b>	<b>\$5</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Mundelein Park District**

Unit Code: **049/090/12** County: **LAKE**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,941,690**

Equalized Assessed Valuation: **\$1,053,833,563**

Population: **31,064**

Employees:

    Full Time: **36**

    Part Time: **414**

    Salaries Paid: **\$3,715,994**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$2,305,040</b>	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	<b>\$74</b>	\$97	\$64
Revenue Collected During FY 11:	<b>\$7,954,447</b>	\$5,968,089	\$3,426,734
Expenditures During FY 11:	<b>\$7,382,887</b>	\$5,601,125	\$3,447,978
Per Capita Revenue:	<b>\$256</b>	\$230	\$149
Per Capita Expenditures:	<b>\$238</b>	\$218	\$143
Revenues over (under) Expenditures:	<b>\$571,560</b>	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	<b>39.88%</b>	50.90%	44.24%
Ending Fund Balance for FY 11:	<b>\$2,944,620</b>	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	<b>\$95</b>	\$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:	<b>\$716,839</b>	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	<b>\$2,311,801</b>	\$3,405,666	\$1,793,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$2.554.181</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$82</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.24%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Murphysboro Park District**

Unit Code: **039/030/12** County: **JACKSON**

Fiscal Year End: **3/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$522,468**

Equalized Assessed Valuation: **\$69,035,677**

Population: **7,970**

Employees:

Full Time:	<b>2</b>
Part Time:	<b>2</b>
Salaries Paid:	<b>\$65,269</b>

### Blended Component Units

Number Submitted = 1  
Murphysboro Park District

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$656,711</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$82</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$261,235</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$246,752</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$33</b>	\$66	\$44
Per Capita Expenditures:	<b>\$31</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$14,483</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>320.81%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$791,594</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$99</b>	\$53	\$24

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	<b>\$32,717</b>	\$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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$29.190</b>	<b>\$294,833</b>	<b>\$</b>
Per Capita Debt:	<b>\$4</b>	<b>\$60</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.04%</b>	<b>0.15%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$39,356</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$5</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$</b>	<b>\$17,293</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$</b>	<b>\$18,032</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$740</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>23.60%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$</b>	<b>\$39,278</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$5</b>	<b>\$</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Naperville Park District**

Unit Code: **022/160/12** County: **DUPAGE**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$52,442,547**

Equalized Assessed Valuation: **\$6,959,561,716**

Population: **141,853**

Employees:

Full Time: **96**

Part Time: **1,054**

Salaries Paid: **\$8,896,937**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$19,132,857</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$135</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$27,872,550</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$31,779,196</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$196</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$224</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$3,906,646</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>103.43%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$32,869,460</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$232</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6,544,533</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$29,395,666</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$36,596,867</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$258</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.30%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$4,938,943</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$35</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$3,680,984</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$3,712,756</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$26</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$26</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>-\$31,772</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>132.17%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$4,907,171</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$35</b>	<b>\$50</b>	<b>\$</b>





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Nauvoo Park District**

Unit Code: **034/055/12** County: **HANCOCK**

Fiscal Year End: **5/31/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$57,470**

Equalized Assessed Valuation: **\$26,027,635**

Population: **1,071**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$825**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$25,218</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$24</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$24,913</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$24,137</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$23</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$23</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$776</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>107.69%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$25,994</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$24</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$218</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **New Athens Park District**

Unit Code: **088/050/12** County: **ST. CLAIR**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$42,260**

Equalized Assessed Valuation: **\$24,381,429**

Population: **2,054**

Employees:

Full Time: **1**

Part Time:

Salaries Paid: **\$3,946**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$45,861</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$22</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$42,260</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$18,562</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$21</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$9</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$23,698</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>374.74%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$69,559</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$34</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$142,549</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

### 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	\$



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **New Lenox Community Park District**

Unit Code: **099/070/12** County: **WILL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,522,806**

Equalized Assessed Valuation: **\$1,299,758,383**

Population: **57,000**

Employees:

Full Time:	<b>36</b>
Part Time:	<b>445</b>
Salaries Paid:	<b>\$1,838,663</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$377.575</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$7</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$3.411.301</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$3.064.336</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$60</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$54</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$346.965</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>25.72%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$788.012</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$14</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>-\$1.796.788</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$3.262.030</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$57</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.23%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$2,291,772</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$40</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$1,641,629</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$1,870,475</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$29</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$33</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>-\$228,846</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>108.74%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$2,033,926</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$36</b>	<b>\$50</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Niles Park District**

Unit Code: **016/480/12** County: **COOK**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,873,671**

Equalized Assessed Valuation: **\$1,281,138,882**

Population: **29,803**

Employees:

Full Time:	<b>34</b>
Part Time:	<b>303</b>
Salaries Paid:	<b>\$2,757,442</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$6,544,262</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$220</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$6,041,718</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$4,713,041</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$203</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$158</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$1,328,677</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>161.00%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$7,587,939</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$255</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$12,185,752</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$15,282,493</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$513</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>1.19%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$7,457,691</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$250</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$1,959,192</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$1,675,672</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$66</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$56</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>\$283,520</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>478.27%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$8,014,253</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$269</b>	<b>\$50</b>	<b>\$</b>





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Nokomis Community Memorial  
Park District**

Unit Code: **068/020/12** County: **MONTGOME**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$237,762**

Equalized Assessed Valuation: **\$23,434,439**

Population: **27,000**

Employees:

Full Time: **2**

Part Time: **21**

Salaries Paid: **\$37,383**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$130,901</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$5</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$132,380</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$123,893</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$5</b>	\$66	\$44
Per Capita Expenditures:	<b>\$5</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$8,487</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>112.51%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$139,388</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$5</b>	\$53	\$24

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	<b>\$139,388</b>	\$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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Norridge Park District**

Unit Code: **016/490/12** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,445,441**

Equalized Assessed Valuation: **\$667,384,828**

Population: **15,500**

Employees:

Full Time: **16**

Part Time: **200**

Salaries Paid: **\$1,381,519**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$2,594,468</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$167</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$2,248,604</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$2,017,465</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$145</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$130</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$231,139</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>136.39%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$2,751,607</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$178</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$3,030,856</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$1.376.065</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$89</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.03%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$278,071</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$18</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$914,153</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$826,868</b>	\$723,065	\$
Per Capita Revenue:	<b>\$59</b>	\$22	\$
Per Capita Expenditures:	<b>\$53</b>	\$24	\$
Operating Income (loss):	<b>\$87,285</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>35.48%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$293,356</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$19</b>	\$50	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **North Berwyn Park District**

Unit Code: **016/495/12** County: **COOK**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,494,056**

Equalized Assessed Valuation: **\$349,000,653**

Population: **49,664**

Employees:

Full Time: **8**

Part Time: **25**

Salaries Paid: **\$663,609**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$287.690</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$6</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$1.268.271</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1.361.449</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$26</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$27</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$93.178</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>14.29%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$194.516</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$4</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$1.599.420</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$715.000</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$14</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.20%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$2,956</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$121,211</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$136,932</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$2</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$3</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>-\$15,721</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>-9.32%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>-\$12,765</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$50</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **North Clay Park District**

Unit Code: **013/010/12** County: **CLAY**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$41,771**

Equalized Assessed Valuation: **\$34,918,778**

Population: **5,600**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$20,996</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$4</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$36,158</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$41,770</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$6</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$7</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$5,612</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>36.83%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$15,384</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$3</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$10,808</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$4.576</b>	<b>\$294,833</b>	<b>\$</b>
Per Capita Debt:	<b>\$1</b>	<b>\$60</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.15%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$39,356</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$5</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$</b>	<b>\$17,293</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$</b>	<b>\$18,032</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$740</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>23.60%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$</b>	<b>\$39,278</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$5</b>	<b>\$</b>





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Northbrook Park District**

Unit Code: **016/500/12** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,043,020**

Equalized Assessed Valuation: **\$3,260,637,103**

Population: **34,688**

Employees:

Full Time:	<b>69</b>
Part Time:	<b>450</b>
Salaries Paid:	<b>\$7,025,361</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$9,164,456</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$264</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$15,686,805</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$17,288,343</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$452</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$498</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$1,601,538</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>77.53%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$13,403,722</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$386</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$825,645</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$9,510,085</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$14.335.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$413</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.44%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Northfield Park District**

Unit Code: **016/510/12** County: **COOK**

Fiscal Year End: **6/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,530,404**

Equalized Assessed Valuation: **\$530,667,306**

Population: **6,200**

Employees:

Full Time: **6**

Part Time: **64**

Salaries Paid: **\$585,959**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$519,551</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$84</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$1,700,961</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1,311,109</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$274</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$211</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$389,852</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>36.06%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$472,849</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$76</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$174,371</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$422,071</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$838.443</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$135</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.00%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Oak Brook Park District**

Unit Code: **022/170/12** County: **DUPAGE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,366,217**

Equalized Assessed Valuation: **\$1,765,993,462**

Population: **7,883**

Employees:

Full Time:	<b>24</b>
Part Time:	<b>128</b>
Salaries Paid:	<b>\$2,782,272</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$2,099,201</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$266</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$5,184,465</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$4,644,356</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$658</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$589</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$540,109</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>52.74%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$2,449,310</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$311</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$334,072</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$5,175,963</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$566.712</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$72</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.03%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$847,108</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$107</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$911,772</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$871,731</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$116</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$111</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>\$40,041</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>101.77%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$887,149</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$113</b>	<b>\$50</b>	<b>\$</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Oak Forest Park District**

Unit Code: **016/520/12** County: **COOK**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,207,470**

Equalized Assessed Valuation: **\$555,367,481**

Population: **28,000**

Employees:

Full Time:	<b>15</b>
Part Time:	<b>170</b>
Salaries Paid:	<b>\$1,328,723</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>-\$1,136,355</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>-\$41</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$2,457,202</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$2,736,226</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$88</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$98</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$279,024</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>-51.73%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>-\$1,415,379</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>-\$51</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,900,134</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>-\$1,441,119</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$806.660</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$29</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.15%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$50</b>	<b>\$</b>





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Oak Lawn Park District**

Unit Code: **016/530/12** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,484,435**

Equalized Assessed Valuation: **\$1,479,331,500**

Population: **56,690**

Employees:

Full Time: **53**

Part Time: **567**

Salaries Paid: **\$4,189,334**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$1,983,817</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$35</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$5,662,065</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$5,359,237</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$100</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$95</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$302,828</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>41.43%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$2,220,152</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$39</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$119,456</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$6,663,505</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



## FISCAL YEAR 2011

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	<b>\$5,060,000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$89</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.12%</b>	0.58%	0.39%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	<b>\$15,154,026</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$267</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$2,956,505</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$3,060,654</b>	\$723,065	\$
Per Capita Revenue:	<b>\$52</b>	\$22	\$
Per Capita Expenditures:	<b>\$54</b>	\$24	\$
Operating Income (loss):	<b>-\$104,149</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>492.61%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$15,077,023</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$266</b>	\$50	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Oak Park Park District**

Unit Code: **016/540/12** County: **COOK**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,500,911**

Equalized Assessed Valuation: **\$1,850,649,808**

Population: **51,878**

Employees:

Full Time:	<b>50</b>
Part Time:	<b>493</b>
Salaries Paid:	<b>\$4,464,929</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$3.336.984</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$64</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$13.079.856</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$9.055.515</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$252</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$175</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$4.024.341</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>46.03%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$4.168.167</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$80</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$996.400</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$5.330.584</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$9.995.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$193</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.00%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: **Oakbrook Terrace Park District**

Unit Code: **022/180/12** County: **DUPAGE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,906,730**

Equalized Assessed Valuation: **\$326,269,907**

Population: **2,384**

Employees:

Full Time: **8**

Part Time: **24**

Salaries Paid: **\$629,856**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$188,996</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$79</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$1,278,898</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1,233,273</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$536</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$517</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$45,625</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>19.02%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$234,621</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$98</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$77,845</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$1,288,237</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	\$	\$9,805,214	\$5,470,000
Per Capita Debt:	\$	\$338	\$214
General Obligation Debt over EAV:	0.00%	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	0.00%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Octavia Park District**

Unit Code: **064/030/12** County: **MCLEAN**

Fiscal Year End: **12/31/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$104,000**

Equalized Assessed Valuation: **\$28,085,195**

Population: **1,100**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$20,211**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$13,670</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$12</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$91,405</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$79,471</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$83</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$72</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$11,934</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>32.22%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$25,604</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$23</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$20.000</b>	\$294,833	\$
Per Capita Debt:	<b>\$18</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Odell Park District**

Unit Code: **053/010/12** County: **LIVINGSTON**

Fiscal Year End: **12/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$69,596**

Equalized Assessed Valuation: **\$42,447,772**

Population: **2,005**

Employees:

Full Time:

Part Time: **25**

Salaries Paid: **\$39,851**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$155.631</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$78</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$87.327</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$79.157</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$44</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$39</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$8.170</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>206.93%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$163.801</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$82</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$190.625</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: Olympia Fields Park District

Unit Code: 016/550/12 County: COOK

Fiscal Year End: 4/30/2011

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,749,340

Equalized Assessed Valuation: \$221,020,527

Population: 4,898

Employees:

Full Time: 3

Part Time: 15

Salaries Paid: \$261,763

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 11:	\$161.373	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$33	\$50	\$23
Revenue Collected During FY 11:	\$784.700	\$244,600	\$132,380
Expenditures During FY 11:	\$768.695	\$246,675	\$132,223
Per Capita Revenue:	\$160	\$66	\$44
Per Capita Expenditures:	\$157	\$70	\$42
Revenues over (under) Expenditures:	\$16.005	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	23.08%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$177.378	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$36	\$53	\$24

#### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$	\$36,681	\$

#### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,580	\$
Total Unrestricted Net Assets:	\$2.503.704	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$2.189.817</b>	\$294,833	\$
Per Capita Debt:	<b>\$447</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.89%</b>	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Oregon Park District**

Unit Code: **071/020/12** County: **OGLE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,932,757**

Equalized Assessed Valuation: **\$612,075,476**

Population: **4,060**

Employees:

Full Time:	<b>20</b>
Part Time:	<b>75</b>
Salaries Paid:	<b>\$1,307,178</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$1,258,066</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$310</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$2,102,822</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$2,867,197</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$518</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$706</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$764,375</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>36.92%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$1,058,691</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$261</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$52,721</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$1,126,285</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$793.512</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$195</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.12%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$50</b>	<b>\$</b>



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Oswegoland Park District**

Unit Code: **047/010/12** County: **KENDALL**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$17,952,642**

Equalized Assessed Valuation: **\$1,428,276,951**

Population: **49,815**

Employees:

Full Time:	<b>48</b>
Part Time:	<b>216</b>
Salaries Paid:	<b>\$5,038,363</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$3,727,347</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$75</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$8,834,587</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$8,015,304</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$177</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$161</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$819,283</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>54.00%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$4,328,224</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$87</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,109,000</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$3,794,344</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$8.076.525</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$162</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.56%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$4,431,411</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$89</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$1,556,904</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$1,902,840</b>	\$723,065	\$
Per Capita Revenue:	<b>\$31</b>	\$22	\$
Per Capita Expenditures:	<b>\$38</b>	\$24	\$
Operating Income (loss):	<b>-\$345,936</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>223.01%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$4,243,487</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$85</b>	\$50	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Palatine Park District**

Unit Code: **016/560/12** County: **COOK**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$29,659,119**

Equalized Assessed Valuation: **\$2,687,203,683**

Population: **83,000**

Employees:

Full Time: **75**

Part Time: **1,281**

Salaries Paid: **\$7,814,522**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$17,510,988</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$211</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$17,774,598</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$21,250,426</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$214</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$256</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$3,475,828</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>83.55%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$17,754,160</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$214</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$32,005,273</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$21.030.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$253</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.45%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$2,015,170</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$24</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$1,661,743</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$2,032,666</b>	\$723,065	\$
Per Capita Revenue:	<b>\$20</b>	\$22	\$
Per Capita Expenditures:	<b>\$24</b>	\$24	\$
Operating Income (loss):	<b>-\$370,923</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>77.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$1,565,247</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$19</b>	\$50	\$



STATE OF ILLINOIS  
COMPTROLLER  
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## FISCAL YEAR 2011

# 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:	<b>50</b>
Part Time:	<b>593</b>
Salaries Paid:	<b>\$4,805,707</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$4,569,286</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$122</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$12,060,149</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$11,085,657</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$322</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$296</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$974,492</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>43.67%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$4,840,559</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$129</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$898,951</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$5,008,215</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$4,549,693</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$121</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.24%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$50</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
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## FISCAL YEAR 2011

# 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:	<b>-\$7.030</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>-\$1</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$207.726</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$214.585</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$37</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$38</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$6.859</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>-0.65%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>-\$1.389</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$13.839</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>-\$15.228</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$70.000</b>	\$294,833	\$
Per Capita Debt:	<b>\$12</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.14%</b>	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# 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:	<b>\$80.174</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$23</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$104.223</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$87.753</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$30</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$25</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$16.470</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>110.13%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$96.644</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$28</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$96.644</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$142,549</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

### 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	\$





STATE OF ILLINOIS  
COMPTROLLER  
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## FISCAL YEAR 2011

# 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:	<b>\$986.863</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$29</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$3.795.083</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$3.856.252</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$112</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$113</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$61.169</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>27.65%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$1.066.094</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$31</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>-\$8.034.880</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$8,601,050</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$253</b>	\$338	\$214
General Obligation Debt over EAV:	<b>1.66%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$3,635,520</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$107</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$2,331,282</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$2,111,966</b>	\$723,065	\$
Per Capita Revenue:	<b>\$69</b>	\$22	\$
Per Capita Expenditures:	<b>\$62</b>	\$24	\$
Operating Income (loss):	<b>\$219,316</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>102.15%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$2,157,288</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$63</b>	\$50	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# 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:	<b>\$4,708</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$1</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$179,536</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$396,209</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$53</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$117</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$216,673</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>72.70%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$288,035</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$85</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$288,035</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$511.732</b>	<b>\$294,833</b>	<b>\$</b>
Per Capita Debt:	<b>\$151</b>	<b>\$60</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.51%</b>	<b>0.15%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$39,356</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$5</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$</b>	<b>\$17,293</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$</b>	<b>\$18,032</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$740</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>23.60%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$</b>	<b>\$39,278</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$5</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Phoenix Park District**

Unit Code: **016/590/12** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$56,066**

Equalized Assessed Valuation: **\$7,632,276**

Population: **2,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$2,901</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$1</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$23,311</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$21,116</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$12</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$11</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$2,195</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>24.13%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$5,096</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$3</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# 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:	<b>\$3.857</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$8</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$35.506</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$36.570</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$70</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$72</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$1.064</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>7.64%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$2.793</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$6</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$





STATE OF ILLINOIS  
COMPTROLLER  
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## FISCAL YEAR 2011

# 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:	<b>\$3,213,962</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$26</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$5,882,115</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$5,353,304</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$47</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$43</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$528,811</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>69.92%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$3,742,773</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$30</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$934,608</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$6,368,270</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$6,570,000</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$53</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.24%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$99,136</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$1</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$168,513</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$180,893</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$1</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$1</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>-\$12,380</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>47.96%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$86,756</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$1</b>	<b>\$50</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# 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:	<b>10</b>
Part Time:	<b>120</b>
Salaries Paid:	<b>\$1,273,180</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$4,515,323</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$410</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$2,121,978</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1,630,085</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$193</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$148</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$491,893</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>316.05%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$5,151,951</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$468</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,473,850</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$3,754,889</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$7,476,848</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$680</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>1.21%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>-\$2,953,163</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>-\$268</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$535,570</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$913,255</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$49</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$83</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>-\$377,685</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>128.75%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$1,175,823</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$107</b>	<b>\$50</b>	<b>\$</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# 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

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$123,701</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$48</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$43,014</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$50,772</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$17</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$20</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$7,758</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>228.10%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$115,812</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$45</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$23.861</b>	<b>\$294,833</b>	<b>\$</b>
Per Capita Debt:	<b>\$9</b>	<b>\$60</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.15%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$39,356</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$5</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$</b>	<b>\$17,293</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$</b>	<b>\$18,032</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$740</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>23.60%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$</b>	<b>\$39,278</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$5</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Pleasure Driveway Park District**

Unit Code: **072/030/12** County: **PEORIA**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$86,585,684**

Equalized Assessed Valuation: **\$2,120,351,357**

Population: **130,000**

Employees:

Full Time: **188**

Part Time: **1,159**

Salaries Paid: **\$12,640,691**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$8,891,117</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$68</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$37,234,921</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$36,125,212</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$286</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$278</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$1,109,709</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>29.78%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$10,758,206</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$83</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,089,540</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$3,542,890</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$12.115.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$93</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.17%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# 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	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$2,507,299</b>	<b>\$294,833</b>	<b>\$</b>
Per Capita Debt:	<b>\$336</b>	<b>\$60</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.57%</b>	<b>0.15%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$3,585,538</b>	<b>\$39,356</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$481</b>	<b>\$5</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$1,981,387</b>	<b>\$17,293</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$1,859,764</b>	<b>\$18,032</b>	<b>\$</b>
Per Capita Revenue:	<b>\$266</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$249</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$121,623</b>	<b>-\$740</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>199.34%</b>	<b>23.60%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$3,707,161</b>	<b>\$39,278</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$497</b>	<b>\$5</b>	<b>\$</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# 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:	<b>\$82.165</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$32</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$375.144</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$377.655</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$144</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$145</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$2.511</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>42.28%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$159.654</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$61</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$159.654</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$141.263</b>	\$294,833	\$
Per Capita Debt:	<b>\$54</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.20%</b>	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# 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:	<b>15</b>
Part Time:	<b>46</b>
Salaries Paid:	<b>\$1,618,939</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$965.501</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$64</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$3.978.995</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$3.437.383</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$265</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$229</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$541.612</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>30.47%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$1.047.476</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$70</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$671.102</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$486.799</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$9.832.654</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$656</b>	\$338	\$214
General Obligation Debt over EAV:	<b>2.01%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# 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:	<b>\$22.098</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$10</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$57.765</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$63.442</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$26</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$29</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$5.677</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>25.88%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$16.421</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$7</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# 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:	<b>\$2,269,278</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$56</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$3,277,741</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$2,952,086</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$80</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$72</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$325,655</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>87.90%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$2,594,933</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$64</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,969,441</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$868,032</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$99.119</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$2</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$3,218,398</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$79</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$1,172,468</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$1,292,975</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$29</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$32</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>-\$120,507</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>239.59%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$3,097,891</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$76</b>	<b>\$50</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# 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:	<b>\$277,149</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$22</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$766,332</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$1,040,951</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$62</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$84</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$274,619</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>11.77%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$122,530</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$10</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$122,530</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# 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:	<b>\$7.886</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$9</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$32.856</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$25.715</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$37</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$29</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$7.141</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>58.44%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$15.027</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$17</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# 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:	<b>\$315,392</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$4</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$632,699</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$602,225</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$9</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$8</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$30,474</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>55.18%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$332,324</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$5</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$648,369</b>	<b>\$142,549</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

### 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	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# 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:	<b>\$1,489,879</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$128</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$1,619,571</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1,277,579</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$139</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$110</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$341,992</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>109.12%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$1,394,132</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$120</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,338,563</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$1,787,397</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$184.950</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$16</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.03%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# 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:	<b>\$55.834</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$4</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$4.076.282</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$3.926.858</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$272</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$262</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$149.424</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>5.23%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$205.258</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$14</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$223.194</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$3.501.291</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$7.364.809</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$491</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.00%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# 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

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$87,476</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$34</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$147,556</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$145,651</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$58</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$57</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$1,905</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>61.37%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$89,381</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$35</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$89,380</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# 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:	<b>178</b>
Part Time:	<b>1,433</b>
Salaries Paid:	<b>\$14,082,537</b>

### 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:	<b>\$8,759,638</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$41</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$31,029,123</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$29,238,428</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$147</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$138</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$1,790,695</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>28.88%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$8,443,588</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$40</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$6,113,673</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>-\$9,736,397</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$33.892.582</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$160</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.57%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Rolling Meadows Park District**

Unit Code: **016/680/12** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,064,000**

Equalized Assessed Valuation: **\$926,916,254**

Population: **23,000**

Employees:

Full Time: **38**

Part Time: **170**

Salaries Paid: **\$2,601,064**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$678,468</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$29</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$6,439,393</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$5,965,892</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$280</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$259</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$473,501</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>18.99%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$1,132,733</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$49</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,799,595</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$149,620</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$3,548,608</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$154</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.06%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>-\$133,023</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>-\$6</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$19,025</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$1,656</b>	\$723,065	\$
Per Capita Revenue:	<b>\$1</b>	\$22	\$
Per Capita Expenditures:	<b>\$</b>	\$24	\$
Operating Income (loss):	<b>\$17,369</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>-6983.94%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>-\$115,654</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>-\$5</b>	\$50	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# 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:	<b>12</b>
Part Time:	<b>120</b>
Salaries Paid:	<b>\$1,046,916</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$978.754</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$43</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$2.432.056</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$2.143.430</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$107</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$94</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$288.626</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>46.53%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$997.380</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$44</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$352.757</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$3.197.312</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$4.829.987</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$212</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.53%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$50</b>	<b>\$</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# 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:	<b>\$812.388</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$183</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$1.298.552</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1.255.924</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$292</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$283</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$42.628</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>35.55%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$446.504</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$101</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$490.018</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$155.105</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$790.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$178</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.24%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# 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:	<b>\$30,776</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$23</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$49,481</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$46,772</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$36</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$34</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$2,709</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>71.59%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$33,485</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$25</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# 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:	<b>\$1.684.204</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$31</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$8.100.367</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$8.003.459</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$151</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$150</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$96.908</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>22.70%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$1.816.532</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$34</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1.783.547</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$1.311.058</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$9,473,545</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$177</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.22%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# 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:	<b>\$131.762</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$85</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$348.266</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$368.655</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$224</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$238</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$20.389</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>30.21%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$111.373</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$72</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>-\$211.930</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$371.369</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$410.000</b>	\$294,833	\$
Per Capita Debt:	<b>\$264</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.45%</b>	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Salt Creek Rural Park District**

Unit Code: **016/700/12** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,433,714**

Equalized Assessed Valuation: **\$237,286,867**

Population: **4,500**

Employees:

Full Time:	<b>15</b>
Part Time:	<b>155</b>
Salaries Paid:	<b>\$999,063</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$330,399</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$73</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$2,126,236</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1,959,296</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$472</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$435</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$166,940</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>13.18%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$258,289</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$57</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$1,959,259</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$4.627.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$1.028</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.25%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# 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:	<b>\$38,593</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$59</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$12,290</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$31,050</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$19</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$48</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$18,760</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>63.87%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$19,833</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$31</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# 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:	<b>\$220.095</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$33</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$592.144</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$532.227</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$90</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$81</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$59.917</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>53.37%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$284.053</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$43</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$324.628</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$162.034</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$595.138</b>	<b>\$294,833</b>	<b>\$</b>
Per Capita Debt:	<b>\$90</b>	<b>\$60</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.33%</b>	<b>0.15%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$39,356</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$5</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$</b>	<b>\$17,293</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$</b>	<b>\$18,032</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$740</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>23.60%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$</b>	<b>\$39,278</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$5</b>	<b>\$</b>



STATE OF ILLINOIS  
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JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# 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:	<b>\$49,715</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$10</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$212,630</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$194,995</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$43</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$39</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$17,635</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>30.84%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$60,144</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$12</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$200,806</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$27,852</b>	<b>\$142,549</b>	<b>\$</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$120.000</b>	<b>\$294,833</b>	<b>\$</b>
Per Capita Debt:	<b>\$24</b>	<b>\$60</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.32%</b>	<b>0.15%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$468,917</b>	<b>\$39,356</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$94</b>	<b>\$5</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$128,453</b>	<b>\$17,293</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$158,190</b>	<b>\$18,032</b>	<b>\$</b>
Per Capita Revenue:	<b>\$26</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$32</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>-\$29,737</b>	<b>-\$740</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>282.18%</b>	<b>23.60%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$446,386</b>	<b>\$39,278</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$89</b>	<b>\$5</b>	<b>\$</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# 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:	<b>30</b>
Part Time:	<b>30</b>
Salaries Paid:	<b>\$10,848,792</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$3,358,358</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$47</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$19,279,535</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$18,577,825</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$269</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$259</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$701,710</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>21.90%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$4,068,065</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$57</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$19,282,590</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$29,965,000</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$418</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.72%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$21,316,394</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$297</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$2,200,603</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$3,813,447</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$31</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$53</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>-\$1,612,844</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>520.75%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$19,858,481</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$277</b>	<b>\$50</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Skokie Park District**

Unit Code: **016/720/12** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$26,121,671**

Equalized Assessed Valuation: **\$2,837,727,581**

Population: **63,348**

Employees:

Full Time: **73**

Part Time: **750**

Salaries Paid: **\$8,024,543**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$7,272,605</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$115</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$15,816,376</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$15,369,820</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$250</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$243</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$446,556</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>50.63%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$7,781,161</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$123</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,561,561</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>-\$9,596,221</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$38,270,222</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$604</b>	\$338	\$214
General Obligation Debt over EAV:	<b>1.35%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **South Barrington Park District**

Unit Code: **016/725/12** County: **COOK**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,946,769**

Equalized Assessed Valuation: **\$569,323,526**

Population: **4,800**

Employees:

Full Time: **14**

Part Time: **237**

Salaries Paid: **\$1,600,094**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$2,847,781</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$593</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$4,285,635</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$3,458,573</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$893</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$721</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$827,062</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>79.54%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$2,750,790</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$573</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$4,435,136</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$9.845.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$2.051</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.12%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# 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:	<b>\$33,578</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$7</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$35,963</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$31,806</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$7</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$6</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$4,157</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>118.64%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$37,735</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$8</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Springfield Park District**

Unit Code: **083/010/12** County: **SANGAMON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$18,938,827**

Equalized Assessed Valuation: **\$2,219,417,306**

Population: **122,500**

Employees:

Full Time:	<b>105</b>
Part Time:	<b>189</b>
Salaries Paid:	<b>\$6,219,122</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>-\$79,795</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>-\$1</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$12,289,006</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$11,924,485</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$100</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$97</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$364,521</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>-0.31%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>-\$37,014</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$778,607</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>-\$31,992</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$14,456,858</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$118</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.54%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# 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:	<b>\$7.357.014</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$264</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$11.581.155</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$9.204.885</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$415</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$330</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$2.376.270</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>76.76%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$7.065.380</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$253</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4.133.323</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$1.680.769</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$41,275,000</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$1,480</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>1.15%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$5,325,434</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$191</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$1,201,413</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$1,459,586</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$43</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$52</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>-\$258,173</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>869.64%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$12,693,074</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$455</b>	<b>\$50</b>	<b>\$</b>





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# 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

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$52,375</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$25</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$102,627</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$147,616</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$49</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$70</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$44,989</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>26.68%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$39,386</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$19</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$39,385</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$142,549</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

### 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	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Sterling Park District**

Unit Code: **098/030/12** County: **WHITESIDE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,283,175**

Equalized Assessed Valuation: **\$225,330,387**

Population: **20,200**

Employees:

Full Time:	<b>20</b>
Part Time:	<b>200</b>
Salaries Paid:	<b>\$1,653,879</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$652.846</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$32</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$3.273.599</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$4.302.872</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$162</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$213</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$1.029.273</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>13.83%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$595.020</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$29</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>-\$2.924.952</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$9.065.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$449</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.55%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# 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:	<b>\$209,624</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$280</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$65,574</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$68,078</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$88</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$91</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$2,504</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>304.24%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$207,120</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$277</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$173,051</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# 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:	<b>\$18,527</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$5</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$672,070</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$356,408</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$192</b>	\$66	\$44
Per Capita Expenditures:	<b>\$102</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$315.662</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>93.77%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$334,189</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$95</b>	\$53	\$24

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	<b>\$334,189</b>	\$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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# 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:	<b>\$38,453</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$30</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$41,987</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$25,256</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$32</b>	\$66	\$44
Per Capita Expenditures:	<b>\$19</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$16,731</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>218.50%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$55,184</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$42</b>	\$53	\$24

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$	\$36,681	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,580	\$
Total Unrestricted Net Assets:	<b>\$55,184</b>	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
COMPTROLLER  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Streamwood Park District**

Unit Code: **016/740/12** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$86,922,000**

Equalized Assessed Valuation: **\$909,888,190**

Population: **37,535**

Employees:

Full Time:	<b>23</b>
Part Time:	<b>126</b>
Salaries Paid:	<b>\$2,111,492</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$1,456,465</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$39</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$4,657,448</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$4,461,016</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$124</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$119</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$196,432</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>33.15%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$1,478,820</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$39</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,955,489</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$1,488,820</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$8.912.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$237</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.26%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Sugar Grove Park District**

Unit Code: **045/020/12** County: **KANE**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,200,000**

Equalized Assessed Valuation: **\$460,659,887**

Population: **9,000**

Employees:

Full Time: **6**

Part Time: **27**

Salaries Paid: **\$358,030**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$626,510</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$70</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$1,069,075</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$964,077</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$119</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$107</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$104,998</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>75.88%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$731,508</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$81</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$149,091</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$582,417</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	\$	\$9,805,214	\$5,470,000
Per Capita Debt:	\$	\$338	\$214
General Obligation Debt over EAV:	0.00%	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	0.00%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# 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:	<b>-\$99.002</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>-\$10</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$633.015</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$763.752</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$61</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$73</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$130.737</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>-30.08%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>-\$229.739</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>-\$22</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$558.355</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>-\$299.164</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$233.700</b>	\$294,833	\$
Per Capita Debt:	<b>\$22</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.12%</b>	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# 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:	<b>\$37.103</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$11</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$115.489</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$90.861</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$33</b>	\$66	\$44
Per Capita Expenditures:	<b>\$26</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$24.628</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>67.94%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$61.731</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$18</b>	\$53	\$24

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	<b>\$61.731</b>	\$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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$292.000</b>	\$294,833	\$
Per Capita Debt:	<b>\$83</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.35%</b>	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# 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:	<b>\$40,780</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$21</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$28,503</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$21,862</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$14</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$11</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$6,641</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>216.91%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$47,421</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$24</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Sycamore Park District**

Unit Code: **019/050/12** County: **DEKALB**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,200,566**

Equalized Assessed Valuation: **\$492,918,971**

Population: **15,000**

Employees:

Full Time: **14**

Part Time: **157**

Salaries Paid: **\$1,020,023**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$423.001</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$28</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$2.000.071</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1.607.083</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$133</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$107</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$392.988</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>35.37%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$568.481</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$38</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$497.438</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$147.488</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$3,336,812</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$222</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.67%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$193,731</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$13</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$529,663</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$803,228</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$35</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$54</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>-\$273,565</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>26.17%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$210,238</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$14</b>	<b>\$50</b>	<b>\$</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# 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:	<b>\$883,077</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$35</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$716,141</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$723,424</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$29</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$29</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$7,283</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>121.06%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$875,794</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$35</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$627,626</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$282,979</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$441,505</b>	<b>\$294,833</b>	<b>\$</b>
Per Capita Debt:	<b>\$18</b>	<b>\$60</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.21%</b>	<b>0.15%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$506,762</b>	<b>\$39,356</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$20</b>	<b>\$5</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$31,836</b>	<b>\$17,293</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$55,344</b>	<b>\$18,032</b>	<b>\$</b>
Per Capita Revenue:	<b>\$1</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$2</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>-\$23,508</b>	<b>-\$740</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>873.18%</b>	<b>23.60%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$483,254</b>	<b>\$39,278</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$19</b>	<b>\$5</b>	<b>\$</b>





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# 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:	<b>\$103.034</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$67</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$96.812</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$115.104</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$63</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$75</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$18.292</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>73.62%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$84.742</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$55</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# 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:	<b>30</b>
Part Time:	<b>295</b>
Salaries Paid:	<b>\$2,337,448</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$2,803,170</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$47</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$4,933,809</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$4,378,138</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$83</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$74</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$555,671</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>76.72%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$3,358,841</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$57</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$11,721,230</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$11,940,000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$202</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.72%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$7,105,868</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$120</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$1,299,266</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$1,263,318</b>	\$723,065	\$
Per Capita Revenue:	<b>\$22</b>	\$22	\$
Per Capita Expenditures:	<b>\$21</b>	\$24	\$
Operating Income (loss):	<b>\$35,948</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>565.32%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$7,141,816</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$121</b>	\$50	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# 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

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$3,547</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$3</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$75,310</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$66,611</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$54</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$48</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$8,699</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>18.38%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$12,246</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$9</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$180.000</b>	\$294,833	\$
Per Capita Debt:	<b>\$129</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# 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:	<b>\$91,606</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$20</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$405,047</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$447,972</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$88</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$97</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$42,925</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>8.41%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$37,681</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$8</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$11,611</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$37,681</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$1.036.918</b>	\$294,833	\$
Per Capita Debt:	<b>\$225</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.89%</b>	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# 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:	<b>\$309,589</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$23</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$840,176</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$797,202</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$63</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$60</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$42,974</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>44.23%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$352,563</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$27</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$352,563</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$547.431</b>	<b>\$294,833</b>	<b>\$</b>
Per Capita Debt:	<b>\$41</b>	<b>\$60</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.14%</b>	<b>0.15%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$39,356</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$5</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$</b>	<b>\$17,293</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$</b>	<b>\$18,032</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$740</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>23.60%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$</b>	<b>\$39,278</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$5</b>	<b>\$</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Urbana Park District**

Unit Code: **010/030/12** County: **CHAMPAIGN**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$18,600,420**

Equalized Assessed Valuation: **\$609,577,321**

Population: **41,250**

Employees:

Full Time:	<b>46</b>
Part Time:	<b>288</b>
Salaries Paid:	<b>\$2,430,246</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$4,904,508</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$119</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$5,336,447</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$4,370,924</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$129</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$106</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$965,523</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>120.55%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$5,269,134</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$128</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,470,745</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$3,306,448</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$8,715,299</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$211</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.19%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$4</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$503,063</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$563,959</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$12</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$14</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>-\$60,896</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$5</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$50</b>	<b>\$</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Valley Park District**

Unit Code: **029/050/12** County: **Fulton**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$37,600**

Equalized Assessed Valuation: **\$22,450,378**

Population: **1,300**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$9,802**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$27,345</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$21</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$39,549</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$36,594</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$30</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$28</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$2,955</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>82.80%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$30,300</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$23</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Vandalia Park District**

Unit Code: **026/020/12** County: **FAYETTE**

Fiscal Year End: **12/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$378,925**

Equalized Assessed Valuation: **\$58,358,120**

Population: **6,200**

Employees:

Full Time:

Part Time: **35**

Salaries Paid: **\$107,764**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$722.169</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$116</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$587.513</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$524.130</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$95</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$85</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$63.383</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>149.88%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$785.552</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$127</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$12.112</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$770.614</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Vernon Hills Park District**

Unit Code: **049/097/12** County: **LAKE**

Fiscal Year End: **5/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,707,450**

Equalized Assessed Valuation: **\$1,245,913,675**

Population: **23,353**

Employees:

Full Time:	<b>27</b>
Part Time:	<b>270</b>
Salaries Paid:	<b>\$2,152,654</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$989,308</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$42</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$5,141,118</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$4,837,905</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$220</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$207</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$303,213</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>26.72%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$1,292,521</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$55</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$304,011</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$2,387,937</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$5.520.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$236</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.44%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Veterans Park District**

Unit Code: **016/770/12** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,249,131**

Equalized Assessed Valuation: **\$1,403,269,255**

Population: **55,000**

Employees:

Full Time: **33**

Part Time: **124**

Salaries Paid: **\$2,079,909**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$996.878</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$18</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$5.320.915</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$4.730.680</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$97</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$86</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$590.235</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>30.08%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$1.422.768</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$26</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$609.497</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$2.302.949</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$5.145.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$94</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.12%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Walnut Park District**

Unit Code: **006/020/12** County: **BUREAU**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$337,928**

Equalized Assessed Valuation: **\$34,889,955**

Population: **2,400**

Employees:

Full Time: **2**

Part Time: **16**

Salaries Paid: **\$105,089**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$73.612</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$31</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$135.120</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$132.223</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$56</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$55</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$2.897</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>57.86%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$76.509</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$32</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$76.508</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$200.000</b>	\$294,833	\$
Per Capita Debt:	<b>\$83</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.57%</b>	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Wards Creek Park District**

Unit Code: **022/205/12** County: **DuPage**

Fiscal Year End: **10/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$36,498**

Equalized Assessed Valuation: **\$43,102,448**

Population: **1,100**

Employees:

Full Time:

Part Time:

Salaries Paid: \$

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$292,517</b>	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	<b>\$266</b>	\$50	\$23
Revenue Collected During FY 11:	<b>\$38,000</b>	\$244,600	\$132,380
Expenditures During FY 11:	<b>\$33,704</b>	\$246,675	\$132,223
Per Capita Revenue:	<b>\$35</b>	\$66	\$44
Per Capita Expenditures:	<b>\$31</b>	\$70	\$42
Revenues over (under) Expenditures:	<b>\$4,296</b>	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	<b>880.65%</b>	102.53%	61.81%
Ending Fund Balance for FY 11:	<b>\$296,813</b>	\$167,082	\$61,731
Per Capita Ending Fund Balance:	<b>\$270</b>	\$53	\$24

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$	\$36,681	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,580	\$
Total Unrestricted Net Assets:	\$	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Warrenville Park District**

Unit Code: **022/195/12** County: **DUPAGE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,289,989**

Equalized Assessed Valuation: **\$486,015,157**

Population: **13,140**

Employees:

Full Time:	<b>12</b>
Part Time:	<b>74</b>
Salaries Paid:	<b>\$893,193</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$283.000</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$22</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$1.737.237</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1.834.294</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$132</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$140</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$97.057</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>10.14%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$185.944</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$14</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$2.165.872</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$305.812</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$23</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.06%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>-\$1,849</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$260,637</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$256,811</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$20</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$20</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>\$3,826</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.77%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$1,977</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$50</b>	<b>\$</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Warsaw Park District**

Unit Code: **034/060/12** County: **HANCOCK**

Fiscal Year End: **5/1/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$67,297**

Equalized Assessed Valuation: **\$12,661,996**

Population: **1,607**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$47,007</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$29</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$26,934</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$33,807</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$17</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$21</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$6,873</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>118.72%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$40,134</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$25</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Washington Park District**

Unit Code: **090/060/12** County: **TAZEWELL**

Fiscal Year End: **6/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,733,340**

Equalized Assessed Valuation: **\$303,218,470**

Population: **15,000**

Employees:

Full Time: **6**

Part Time: **138**

Salaries Paid: **\$653,193**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$85.112</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$6</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$2,003.375</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$2,237.114</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$134</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$149</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$233.739</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>11.43%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$255.698</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$17</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>-\$153.712</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$3.275.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$218</b>	\$338	\$214
General Obligation Debt over EAV:	<b>1.08%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Waterloo Park District**

Unit Code: **067/010/12** County: **MONROE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$831,205**

Equalized Assessed Valuation: **\$235,816,992**

Population: **9,813**

Employees:

Full Time: **1**

Part Time: **11**

Salaries Paid: **\$48,491**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$352.604</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$36</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$535.782</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$135.956</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$55</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$14</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$399.826</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>365.14%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$496.430</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$51</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4.228</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$373.659</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$122.000</b>	\$294,833	\$
Per Capita Debt:	<b>\$12</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.05%</b>	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Watseka Park District**

Unit Code: **038/030/12** County: **IROQUOIS**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$233,300**

Equalized Assessed Valuation: **\$41,655,618**

Population: **6,000**

Employees:

Full Time: **1**

Part Time: **4**

Salaries Paid: **\$71,376**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$108.075</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$18</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$157.377</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$169.792</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$26</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$28</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$12.415</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>56.34%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$95.660</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$16</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$95.660</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$143.262</b>	<b>\$294,833</b>	<b>\$</b>
Per Capita Debt:	<b>\$24</b>	<b>\$60</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.34%</b>	<b>0.15%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$39,356</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$5</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$</b>	<b>\$17,293</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$</b>	<b>\$18,032</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$740</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>23.60%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$</b>	<b>\$39,278</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$5</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Wauconda Park District**

Unit Code: **049/100/12** County: **LAKE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,604,000**

Equalized Assessed Valuation: **\$432,685,527**

Population: **13,603**

Employees:

Full Time: **11**

Part Time: **55**

Salaries Paid: **\$1,122,391**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$2,247,091</b>	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	<b>\$165</b>	\$97	\$64
Revenue Collected During FY 11:	<b>\$2,426,942</b>	\$5,968,089	\$3,426,734
Expenditures During FY 11:	<b>\$2,284,084</b>	\$5,601,125	\$3,447,978
Per Capita Revenue:	<b>\$178</b>	\$230	\$149
Per Capita Expenditures:	<b>\$168</b>	\$218	\$143
Revenues over (under) Expenditures:	<b>\$142,858</b>	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	<b>104.63%</b>	50.90%	44.24%
Ending Fund Balance for FY 11:	<b>\$2,389,949</b>	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	<b>\$176</b>	\$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:	<b>\$3,238,970</b>	\$3,405,666	\$1,793,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$591.129</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$43</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.14%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$50</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Waukegan Park District**

Unit Code: **049/110/12** County: **LAKE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$34,956,000**

Equalized Assessed Valuation: **\$1,436,355,160**

Population: **90,788**

Employees:

Full Time:	<b>67</b>
Part Time:	<b>176</b>
Salaries Paid:	<b>\$4,258,500</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$5.896.096</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$65</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$13.093.181</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$9.097.163</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$144</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$100</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$3.996.018</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>70.74%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$6.435.590</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$71</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$15.142.957</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$25.854.740</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$285</b>	\$338	\$214
General Obligation Debt over EAV:	<b>1.80%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK:** Revenue Greater Than or Equal to 850,000

### Local Government Profile

Unit Name: **West Chicago Park District**

Unit Code: **022/210/12** County: **DUPAGE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,194,150**

Equalized Assessed Valuation: **\$989,252,060**

Population: **33,000**

Employees:

Full Time:	<b>17</b>
Part Time:	<b>183</b>
Salaries Paid:	<b>\$1,350,631</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>-\$323.765</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>-\$10</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$3.791.748</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$3.702.260</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$115</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$112</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$89.488</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>0.02%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$875</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$428.764</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$297.187</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$9.221.417</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$279</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.14%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$50</b>	<b>\$</b>





STATE OF ILLINOIS  
COMPTROLLER  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Westchester Park District**

Unit Code: **016/780/12** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,306,810**

Equalized Assessed Valuation: **\$668,908,848**

Population: **17,400**

Employees:

Full Time: **14**

Part Time: **80**

Salaries Paid: **\$1,271,767**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$918.884</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$53</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$2.497.946</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$2.448.159</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$144</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$141</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$49.787</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>39.57%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$968.671</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$56</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$434.517</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$1.811.054</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$2.696.275</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$155</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.07%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$346,440</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$20</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$198,648</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$11</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>-\$198,648</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>74.40%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$147,792</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$8</b>	<b>\$50</b>	<b>\$</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Western Springs Park District**

Unit Code: **016/800/12** County: **COOK**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$882,558**

Equalized Assessed Valuation: **\$781,304,276**

Population: **12,493**

Employees:

Full Time: **4**

Part Time:

Salaries Paid: **\$214,995**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$771,936</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$62</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$702,047</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$603,451</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$56</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$48</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$98,596</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>144.40%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$871,391</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$70</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$173,402</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$277,221</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$1.251.661</b>	\$294,833	\$
Per Capita Debt:	<b>\$100</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.16%</b>	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Westmont Park District**

Unit Code: **022/220/12** County: **DUPAGE**

Fiscal Year End: **5/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,320,100**

Equalized Assessed Valuation: **\$918,135,965**

Population: **27,000**

Employees:

Full Time: **15**

Part Time: **238**

Salaries Paid: **\$1,355,874**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$552.675</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$20</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$3.889.541</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$3.571.336</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$144</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$132</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$318.205</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>24.75%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$883.823</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$33</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$661.026</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>-\$283.018</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$8,505,770</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$315</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.92%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Wheaton Park District**

Unit Code: **022/230/12** County: **DUPAGE**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$46,903,583**

Equalized Assessed Valuation: **\$2,460,551,909**

Population: **55,970**

Employees:

Full Time:	<b>88</b>
Part Time:	<b>394</b>
Salaries Paid:	<b>\$9,451,123</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$5,562,582</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$99</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$16,012,855</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$14,246,186</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$286</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$255</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$1,766,669</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>51.51%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$7,337,751</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$131</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,669,195</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$11,750,485</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$46,593,814</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$832</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>1.89%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$10,374,597</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$185</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$8,310,581</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$7,629,731</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$148</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$136</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>\$680,850</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>144.90%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$11,055,447</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$198</b>	<b>\$50</b>	<b>\$</b>





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Wheeling Park District**

Unit Code: **016/820/12** County: **COOK**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,700,613**

Equalized Assessed Valuation: **\$1,293,631,690**

Population: **37,648**

Employees:

Full Time: **46**

Part Time: **162**

Salaries Paid: **\$4,538,596**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$3.097.137</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$82</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$8.858.208</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$6.822.795</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$235</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$181</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$2.035.413</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>37.39%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$2.551.270</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$68</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$628.386</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$5.246.330</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$12.632.896</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$336</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.26%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$11,425,238</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$303</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$3,833,645</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$3,901,868</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$102</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$104</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>-\$68,223</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>292.12%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$11,397,977</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$303</b>	<b>\$50</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Wildwood Park District**

Unit Code: **049/115/12** County: **LAKE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,113,162**

Equalized Assessed Valuation: **\$119,023,226**

Population: **7,400**

Employees:

Full Time: **2**

Part Time: **38**

Salaries Paid: **\$213,242**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$86,255</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$12</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$499,595</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$543,229</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$68</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$73</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$43,634</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>7.85%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$42,621</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$6</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$39,190</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$3,431</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$77.750</b>	\$294,833	\$
Per Capita Debt:	<b>\$11</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Wilmette Park District**

Unit Code: **016/830/12** County: **COOK**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$25,493,331**

Equalized Assessed Valuation: **\$2,075,019,803**

Population: **27,087**

Employees:

Full Time:	<b>71</b>
Part Time:	<b>935</b>
Salaries Paid:	<b>\$8,642,054</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$5.140.429</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$190</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$21.472.095</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$19.708.932</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$793</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$728</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$1.763.163</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>28.44%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$5.605.517</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$207</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$752.554</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$6.779.404</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$26.385.000</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$974</b>	\$338	\$214
General Obligation Debt over EAV:	<b>1.20%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Wilmington Island Park District**

Unit Code: **099/090/12** County: **WILL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$298,325**

Equalized Assessed Valuation: **\$119,794,329**

Population: **5,134**

Employees:

Full Time: **4**

Part Time:

Salaries Paid: **\$89,538**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$44,240</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$9</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$210,731</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$223,688</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$41</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$44</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>-\$12,957</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>13.99%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$31,283</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$6</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$31,283</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$50.000</b>	\$294,833	\$
Per Capita Debt:	<b>\$10</b>	\$60	\$
General Obligation Debt over EAV:	<b>0.04%</b>	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Winfield Park District**

Unit Code: **022/235/12** County: **DUPAGE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,044,900**

Equalized Assessed Valuation: **\$324,186,163**

Population: **9,984**

Employees:

Full Time: **6**

Part Time: **12**

Salaries Paid: **\$682,262**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$149,316</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$15</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$1,849,717</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1,712,566</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$185</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$172</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$137,151</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>14.39%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$246,467</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$25</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$2,322,542</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$4,331,500</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$434</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.31%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: **Winnebago Park District**

Unit Code: **101/030/12** County: **Winnebago**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$326,300**

Equalized Assessed Valuation: **\$100,678,828**

Population: **4,000**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$48,107**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$49,869</b>	<b>\$156,489</b>	<b>\$53,178</b>
Per Capita Beginning Fund Balance:	<b>\$12</b>	<b>\$50</b>	<b>\$23</b>
Revenue Collected During FY 11:	<b>\$357,462</b>	<b>\$244,600</b>	<b>\$132,380</b>
Expenditures During FY 11:	<b>\$217,654</b>	<b>\$246,675</b>	<b>\$132,223</b>
Per Capita Revenue:	<b>\$89</b>	<b>\$66</b>	<b>\$44</b>
Per Capita Expenditures:	<b>\$54</b>	<b>\$70</b>	<b>\$42</b>
Revenues over (under) Expenditures:	<b>\$139,808</b>	<b>-\$2,075</b>	<b>\$417</b>
Ratio of Fund Balance to Expenditures:	<b>87.15%</b>	<b>102.53%</b>	<b>61.81%</b>
Ending Fund Balance for FY 11:	<b>\$189,677</b>	<b>\$167,082</b>	<b>\$61,731</b>
Per Capita Ending Fund Balance:	<b>\$47</b>	<b>\$53</b>	<b>\$24</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,147</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$36,681</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$37,580</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$187,348</b>	<b>\$142,549</b>	<b>\$</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$2.329</b>	<b>\$294,833</b>	<b>\$</b>
Per Capita Debt:	<b>\$1</b>	<b>\$60</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.15%</b>	<b>0.00%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$39,356</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$5</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$</b>	<b>\$17,293</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$</b>	<b>\$18,032</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$740</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>23.60%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$</b>	<b>\$39,278</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$5</b>	<b>\$</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Winnetka Park District**

Unit Code: **016/840/12** County: **COOK**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,867,735**

Equalized Assessed Valuation: **\$1,702,630,070**

Population: **14,500**

Employees:

Full Time: **41**

Part Time: **350**

Salaries Paid: **\$4,350,223**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$6.439.431</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$444</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$6.437.095</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$5.929.236</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$444</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$409</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$507.859</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>97.43%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$5.777.058</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$398</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$748.594</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$5.448.190</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$7,918,586</b>	\$9,805,214	\$5,470,000
Per Capita Debt:	<b>\$546</b>	\$338	\$214
General Obligation Debt over EAV:	<b>0.12%</b>	0.58%	0.39%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$9,098,812</b>	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	<b>\$628</b>	\$45	\$
Revenue Collected During FY 11:	<b>\$4,349,886</b>	\$673,199	\$
Expenditures During FY 11:	<b>\$4,652,325</b>	\$723,065	\$
Per Capita Revenue:	<b>\$300</b>	\$22	\$
Per Capita Expenditures:	<b>\$321</b>	\$24	\$
Operating Income (loss):	<b>-\$302,439</b>	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	<b>201.68%</b>	34.64%	0.00%
Ending Retained Earnings for FY 11:	<b>\$9,382,752</b>	\$1,729,268	\$
Per Capita Ending Retained Earnings:	<b>\$647</b>	\$50	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

### Local Government Profile

Unit Name: Winslow Park District

Unit Code: 089/040/12 County: STEPHENSON

Fiscal Year End: 4/30/2011

Accounting Method: Cash

Appropriation or Budget: \$30,185

Equalized Assessed Valuation: \$17,456,700

Population: 944

Employees:

Full Time:

Part Time:

Salaries Paid: \$

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 11:	\$17,185	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$18	\$50	\$23
Revenue Collected During FY 11:	\$27,334	\$244,600	\$132,380
Expenditures During FY 11:	\$27,675	\$246,675	\$132,223
Per Capita Revenue:	\$29	\$66	\$44
Per Capita Expenditures:	\$29	\$70	\$42
Revenues over (under) Expenditures:	-\$341	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	60.86%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$16,844	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$18	\$53	\$24

#### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$	\$36,681	\$

#### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,580	\$
Total Unrestricted Net Assets:	\$	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Wood Dale Park District**

Unit Code: **022/240/12** County: **DUPAGE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,238,396**

Equalized Assessed Valuation: **\$654,878,047**

Population: **14,000**

Employees:

Full Time:	<b>19</b>
Part Time:	<b>91</b>
Salaries Paid:	<b>\$1,880,008</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$1,745,330</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$125</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$2,444,751</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$2,291,178</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$175</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$164</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$153,573</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>77.57%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$1,777,171</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$127</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$978,003</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$1,718,641</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$5,802,275</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$414</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.65%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$5,027,587</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$359</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$1,496,660</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$1,657,021</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$107</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$118</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>-\$160,361</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>293.37%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$4,861,225</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$347</b>	<b>\$50</b>	<b>\$</b>



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Woodridge Park District**

Unit Code: **022/250/12** County: **DUPAGE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,361,750**

Equalized Assessed Valuation: **\$1,225,700,478**

Population: **35,253**

Employees:

Full Time:	<b>29</b>
Part Time:	<b>358</b>
Salaries Paid:	<b>\$2,802,700</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$3.382.779</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$96</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$5.857.805</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$5.881.132</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$166</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$167</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$23.327</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>44.81%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$2.635.322</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$75</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$290.685</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$2.212.156</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$8,691,582</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$247</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.58%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$4,769,440</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$135</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$1,065,927</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$1,354,698</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$30</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$38</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>-\$288,771</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>338.48%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$4,585,360</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$130</b>	<b>\$50</b>	<b>\$</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Worth Park District**

Unit Code: **016/850/12** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,306,044**

Equalized Assessed Valuation: **\$242,214,528**

Population: **10,561**

Employees:

Full Time: **8**

Part Time: **31**

Salaries Paid: **\$457,650**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$437.505</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$41</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$966.234</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$1.096.574</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$91</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$104</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>-\$130.340</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>34.47%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$377.951</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$36</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$835.366</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$266.161</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$25</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.09%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$50</b>	<b>\$</b>



STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **York Center Park District**

Unit Code: **022/260/12** County: **DUPAGE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,321,013**

Equalized Assessed Valuation: **\$233,074,137**

Population: **50,460**

Employees:

Full Time: **5**

Part Time: **17**

Salaries Paid: **\$469,244**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$222.847</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$4</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$998.107</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$884.581</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$20</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$18</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$113.526</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>38.03%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$336.373</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$7</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$174.077</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$328.774</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$850.000</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$17</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.36%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>\$</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$50</b>	<b>\$</b>





STATE OF ILLINOIS  
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## FISCAL YEAR 2011

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000**

### Local Government Profile

Unit Name: **Zion Park District**

Unit Code: **049/120/12** County: **LAKE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,115,000**

Equalized Assessed Valuation: **\$399,053,481**

Population: **25,206**

Employees:

Full Time:	<b>23</b>
Part Time:	<b>125</b>
Salaries Paid:	<b>\$2,525,954</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	<b>\$2,031,673</b>	<b>\$2,621,567</b>	<b>\$1,366,302</b>
Per Capita Beginning Fund Balance:	<b>\$81</b>	<b>\$97</b>	<b>\$64</b>
Revenue Collected During FY 11:	<b>\$4,190,895</b>	<b>\$5,968,089</b>	<b>\$3,426,734</b>
Expenditures During FY 11:	<b>\$4,053,965</b>	<b>\$5,601,125</b>	<b>\$3,447,978</b>
Per Capita Revenue:	<b>\$166</b>	<b>\$230</b>	<b>\$149</b>
Per Capita Expenditures:	<b>\$161</b>	<b>\$218</b>	<b>\$143</b>
Revenues over (under) Expenditures:	<b>\$136,930</b>	<b>\$366,964</b>	<b>\$272,049</b>
Ratio of Fund Balance to Expenditures:	<b>53.03%</b>	<b>50.90%</b>	<b>44.24%</b>
Ending Fund Balance for FY 11:	<b>\$2,149,944</b>	<b>\$2,910,836</b>	<b>\$1,460,017</b>
Per Capita Ending Fund Balance:	<b>\$85</b>	<b>\$101</b>	<b>\$66</b>

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>-\$1,920</b>	<b>\$</b>

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,269,543</b>	<b>\$411,125</b>
Total Unrestricted Net Assets:	<b>\$5,179,382</b>	<b>\$3,405,666</b>	<b>\$1,793,034</b>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 11:	<b>\$5.233.000</b>	<b>\$9,805,214</b>	<b>\$5,470,000</b>
Per Capita Debt:	<b>\$208</b>	<b>\$338</b>	<b>\$214</b>
General Obligation Debt over EAV:	<b>0.25%</b>	<b>0.58%</b>	<b>0.39%</b>

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 11:	<b>\$1,602,186</b>	<b>\$1,656,193</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 11:	<b>\$64</b>	<b>\$45</b>	<b>\$</b>
Revenue Collected During FY 11:	<b>\$1,497,702</b>	<b>\$673,199</b>	<b>\$</b>
Expenditures During FY 11:	<b>\$1,510,132</b>	<b>\$723,065</b>	<b>\$</b>
Per Capita Revenue:	<b>\$59</b>	<b>\$22</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$60</b>	<b>\$24</b>	<b>\$</b>
Operating Income (loss):	<b>-\$12,430</b>	<b>-\$49,866</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>399.24%</b>	<b>34.64%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 11:	<b>\$6,029,058</b>	<b>\$1,729,268</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$239</b>	<b>\$50</b>	<b>\$</b>