



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:	4/30/2012	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$9,389,431	
Equalized Assessed Valuation:	\$1,163,161,251	
Population:	36,000	
Employees:		
Full Time:	28	
Part Time:	267	
Salaries Paid:	\$2,503,319	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$229,500	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$6	\$100	\$64
Revenue Collected During FY 12:	\$5,604,710	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$5,564,421	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$156	\$240	\$156
Per Capita Expenditures:	\$155	\$227	\$142
Revenues over (under) Expenditures:	\$40,289	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	4.06%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$226,024	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$6	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,377,984	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$4,182,638	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$17,105,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$475	\$332	\$225
General Obligation Debt over EAV:	1.47%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **12/31/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$80,000**

Equalized Assessed Valuation: **\$19,081,525**

Population: **1,933**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$24,851**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$112,635	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$58	\$51	\$24
Revenue Collected During FY 12:	\$79,199	\$233,262	\$128,933
Expenditures During FY 12:	\$78,002	\$250,261	\$124,837
Per Capita Revenue:	\$41	\$65	\$41
Per Capita Expenditures:	\$40	\$71	\$43
Revenues over (under) Expenditures:	\$1,197	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	145.93%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$113,832	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$59	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **4/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$231,185**

Equalized Assessed Valuation: **\$18,363,050**

Population: **3,300**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$18,252**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$20,071	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$6	\$51	\$24
Revenue Collected During FY 12:	\$171,857	\$233,262	\$128,933
Expenditures During FY 12:	\$183,761	\$250,261	\$124,837
Per Capita Revenue:	\$52	\$65	\$41
Per Capita Expenditures:	\$56	\$71	\$43
Revenues over (under) Expenditures:	-\$11,904	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	4.44%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$8,167	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$2	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$8,167	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **12/31/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$112,725**

Equalized Assessed Valuation: **\$19,601,921**

Population: **989**

Employees:

 Full Time:

 Part Time: **12**

 Salaries Paid: **\$17,905**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$38,150	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$39	\$51	\$24
Revenue Collected During FY 12:	\$82,211	\$233,262	\$128,933
Expenditures During FY 12:	\$74,736	\$250,261	\$124,837
Per Capita Revenue:	\$83	\$65	\$41
Per Capita Expenditures:	\$76	\$71	\$43
Revenues over (under) Expenditures:	\$7,475	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	61.05%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$45,625	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$46	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,574,081		
Equalized Assessed Valuation:	\$607,125,504		
Population:	19,362		
Employees:			
Full Time:	19		
Part Time:	220		
Salaries Paid:	\$1,443,143		

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	-\$30,809	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	-\$2	\$100	\$64
Revenue Collected During FY 12:	\$2,773,767	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$2,720,577	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$143	\$240	\$156
Per Capita Expenditures:	\$141	\$227	\$142
Revenues over (under) Expenditures:	\$53,190	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	5.53%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$150,381	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$8	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$5,457,609	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$4,200,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$217	\$332	\$225
General Obligation Debt over EAV:	0.69%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$1,339,560	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$69	\$48	\$
Revenue Collected During FY 12:	\$716,940	\$679,651	\$
Expenditures During FY 12:	\$647,735	\$724,082	\$
Per Capita Revenue:	\$37	\$21	\$
Per Capita Expenditures:	\$33	\$23	\$
Operating Income (loss):	\$69,205	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	217.49%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$1,408,765	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$73	\$47	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2012

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:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$28,653,270		
Equalized Assessed Valuation:	\$3,249,076,050		
Population:	75,101		
Employees:			
Full Time:		96	
Part Time:		1,288	
Salaries Paid:		\$10,853,726	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$15,401,237	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$205	\$100	\$64
Revenue Collected During FY 12:	\$21,083,944	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$19,531,276	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$281	\$240	\$156
Per Capita Expenditures:	\$260	\$227	\$142
Revenues over (under) Expenditures:	\$1,552,668	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	83.32%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$16,272,622	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$217	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,589,293	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$8,686,327	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$25,264,897	\$9,384,093	\$5,431,791
Per Capita Debt:	\$336	\$332	\$225
General Obligation Debt over EAV:	0.73%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **4/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$57,664**

Equalized Assessed Valuation: **\$15,420,437**

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 12:	\$18,974	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$19	\$51	\$24
Revenue Collected During FY 12:	\$46,042	\$233,262	\$128,933
Expenditures During FY 12:	\$48,615	\$250,261	\$124,837
Per Capita Revenue:	\$46	\$65	\$41
Per Capita Expenditures:	\$49	\$71	\$43
Revenues over (under) Expenditures:	-\$2,573	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	33.74%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$16,401	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$16	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **6/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$227,600**

Equalized Assessed Valuation: **\$93,131,686**

Population: **5,000**

Employees:

 Full Time: **1**

 Part Time: **29**

 Salaries Paid: **\$54,093**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$134,943	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$27	\$51	\$24
Revenue Collected During FY 12:	\$206,261	\$233,262	\$128,933
Expenditures During FY 12:	\$200,315	\$250,261	\$124,837
Per Capita Revenue:	\$41	\$65	\$41
Per Capita Expenditures:	\$40	\$71	\$43
Revenues over (under) Expenditures:	\$5,946	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	70.33%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$140,889	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$28	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$140,889	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **4/30/2012**

Accounting Method: **Cash**

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

Equalized Assessed Valuation: **\$6,232,538**

Population: **2,200**

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 12:	\$6,957	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$3	\$51	\$24
Revenue Collected During FY 12:	\$15,424	\$233,262	\$128,933
Expenditures During FY 12:	\$14,609	\$250,261	\$124,837
Per Capita Revenue:	\$7	\$65	\$41
Per Capita Expenditures:	\$7	\$71	\$43
Revenues over (under) Expenditures:	\$815	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	53.20%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$7,772	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$4	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$7,773	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$85,100**

Equalized Assessed Valuation: **\$33,582,681**

Population: **1,692**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$12,444**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$33,319	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$20	\$51	\$24
Revenue Collected During FY 12:	\$51,638	\$233,262	\$128,933
Expenditures During FY 12:	\$84,400	\$250,261	\$124,837
Per Capita Revenue:	\$31	\$65	\$41
Per Capita Expenditures:	\$50	\$71	\$43
Revenues over (under) Expenditures:	-\$32,762	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	24.36%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$20,557	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$12	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$181	\$5,774	\$
Total Unreserved Funds:	\$20,376	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$10,000	\$235,642	\$
Per Capita Debt:	\$6	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **4/30/2012**

Accounting Method: **Cash**

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

Equalized Assessed Valuation: **\$11,487,452**

Population: **1,244**

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 12:	\$21,320	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$17	\$51	\$24
Revenue Collected During FY 12:	\$54,289	\$233,262	\$128,933
Expenditures During FY 12:	\$13,395	\$250,261	\$124,837
Per Capita Revenue:	\$44	\$65	\$41
Per Capita Expenditures:	\$11	\$71	\$43
Revenues over (under) Expenditures:	\$40,894	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	464.46%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$62,214	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$50	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	12/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,621,277		
Equalized Assessed Valuation:	\$695,269,666		
Population:	10,371		
Employees:			
	Full Time:	24	
	Part Time:	282	
	Salaries Paid:	\$2,084,631	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$2,097,267	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$202	\$100	\$64
Revenue Collected During FY 12:	\$5,041,174	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$4,547,239	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$486	\$240	\$156
Per Capita Expenditures:	\$438	\$227	\$142
Revenues over (under) Expenditures:	\$493,935	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	57.93%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$2,634,189	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$254	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$433,232	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$7,378,756	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$25,587,832	\$9,384,093	\$5,431,791
Per Capita Debt:	\$2,467	\$332	\$225
General Obligation Debt over EAV:	3.64%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **12/31/2012**

Accounting Method: **Cash**

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

Equalized Assessed Valuation: **\$482,542,987**

Population: **4,400**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$43,684**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$304,001	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$69	\$51	\$24
Revenue Collected During FY 12:	\$210,951	\$233,262	\$128,933
Expenditures During FY 12:	\$195,105	\$250,261	\$124,837
Per Capita Revenue:	\$48	\$65	\$41
Per Capita Expenditures:	\$44	\$71	\$43
Revenues over (under) Expenditures:	\$15,846	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	163.94%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$319,847	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$73	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$319,847	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,332,623		
Equalized Assessed Valuation:	\$1,261,224,242		
Population:	41,208		
Employees:			
Full Time:	57		
Part Time:	263		
Salaries Paid:	\$4,310,127		

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$5,067,334	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$123	\$100	\$64
Revenue Collected During FY 12:	\$10,219,989	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$10,439,020	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$248	\$240	\$156
Per Capita Expenditures:	\$253	\$227	\$142
Revenues over (under) Expenditures:	-\$219,031	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	44.97%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$4,694,696	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$114	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$778,286	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$4,987,073	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$33,091,045	\$9,384,093	\$5,431,791
Per Capita Debt:	\$803	\$332	\$225
General Obligation Debt over EAV:	2.60%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,530,397		
Equalized Assessed Valuation:	\$1,057,635,170		
Population:	26,045		
Employees:			
	Full Time:	30	
	Part Time:	233	
	Salaries Paid:	\$2,262,728	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$2,688,728	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$103	\$100	\$64
Revenue Collected During FY 12:	\$6,329,519	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$6,488,843	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$243	\$240	\$156
Per Capita Expenditures:	\$249	\$227	\$142
Revenues over (under) Expenditures:	-\$159,324	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	40.23%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$2,610,754	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$100	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,514,503	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$1,739,787	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$5,575,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$214	\$332	\$225
General Obligation Debt over EAV:	0.53%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **4/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$603,300**

Equalized Assessed Valuation: **\$54,720,652**

Population: **7,600**

Employees:

 Full Time: **3**

 Part Time: **23**

 Salaries Paid: **\$190,147**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$249,320	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$33	\$51	\$24
Revenue Collected During FY 12:	\$390,000	\$233,262	\$128,933
Expenditures During FY 12:	\$453,106	\$250,261	\$124,837
Per Capita Revenue:	\$51	\$65	\$41
Per Capita Expenditures:	\$60	\$71	\$43
Revenues over (under) Expenditures:	-\$63,106	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	60.96%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$276,214	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$36	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$276,214	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$90,000	\$235,642	\$
Per Capita Debt:	\$12	\$52	\$
General Obligation Debt over EAV:	0.16%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **12/31/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,043,777**

Equalized Assessed Valuation: **\$398,601,177**

Population: **1,450**

Employees:

 Full Time: **9**

 Part Time: **12**

 Salaries Paid: **\$680,673**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$607,320	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$419	\$100	\$64
Revenue Collected During FY 12:	\$1,654,032	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,790,401	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$1,141	\$240	\$156
Per Capita Expenditures:	\$1,235	\$227	\$142
Revenues over (under) Expenditures:	-\$136,369	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	26.30%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$470,951	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$325	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$58,908	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$425,476	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,456,429	\$9,384,093	\$5,431,791
Per Capita Debt:	\$1,694	\$332	\$225
General Obligation Debt over EAV:	0.42%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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:	12/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,670,998		
Equalized Assessed Valuation:	\$577,237,436		
Population:	32,342		
Employees:	Full Time:	19	
	Part Time:	164	
	Salaries Paid:	\$1,555,585	

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,712,363	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$53	\$100	\$64
Revenue Collected During FY 12:	\$3,166,232	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$3,142,630	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$98	\$240	\$156
Per Capita Expenditures:	\$97	\$227	\$142
Revenues over (under) Expenditures:	\$23,602	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	55.24%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$1,735,965	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$54	\$107	\$69
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,054,991	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$1,520,484	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$9,683,584	\$9,384,093	\$5,431,791
Per Capita Debt:	\$299	\$332	\$225
General Obligation Debt over EAV:	1.55%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,694,649		
Equalized Assessed Valuation:	\$810,611,591		
Population:	26,000		
Employees:			
Full Time:	40		
Part Time:	280		
Salaries Paid:	\$2,838,350		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$2,574,421	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$99	\$100	\$64
Revenue Collected During FY 12:	\$3,580,285	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$3,203,655	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$138	\$240	\$156
Per Capita Expenditures:	\$123	\$227	\$142
Revenues over (under) Expenditures:	\$376,630	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	92.12%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$2,951,051	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$114	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$8,505,403	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$9,185,780	\$9,384,093	\$5,431,791
Per Capita Debt:	\$353	\$332	\$225
General Obligation Debt over EAV:	0.30%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$822,913	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$32	\$48	\$
Revenue Collected During FY 12:	\$3,382,260	\$679,651	\$
Expenditures During FY 12:	\$4,241,642	\$724,082	\$
Per Capita Revenue:	\$130	\$21	\$
Per Capita Expenditures:	\$163	\$23	\$
Operating Income (loss):	-\$859,382	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	-0.86%	70.92%	0.00%
Ending Retained Earnings for FY 12:	-\$36,469	\$1,610,729	\$
Per Capita Ending Retained Earnings:	-\$1	\$47	\$



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: **6/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$369,328**

Equalized Assessed Valuation: **\$95,876,689**

Population: **7,500**

Employees:

Full Time: **4**

Part Time: **3**

Salaries Paid: **\$135,918**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$183,722	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$24	\$51	\$24
Revenue Collected During FY 12:	\$271,734	\$233,262	\$128,933
Expenditures During FY 12:	\$252,112	\$250,261	\$124,837
Per Capita Revenue:	\$36	\$65	\$41
Per Capita Expenditures:	\$34	\$71	\$43
Revenues over (under) Expenditures:	\$19,622	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	80.66%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$203,344	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$27	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$203,853	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$563,130	\$235,642	\$
Per Capita Debt:	\$75	\$52	\$
General Obligation Debt over EAV:	0.52%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$186,199	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$36	\$51	\$24
Revenue Collected During FY 12:	\$186,306	\$233,262	\$128,933
Expenditures During FY 12:	\$165,561	\$250,261	\$124,837
Per Capita Revenue:	\$36	\$65	\$41
Per Capita Expenditures:	\$32	\$71	\$43
Revenues over (under) Expenditures:	\$20,745	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	125.00%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$206,944	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$40	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$132,508	\$48,374	\$
Total Unrestricted Net Assets:	\$84,450	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$63,498	\$235,642	\$
Per Capita Debt:	\$12	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2012

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:	12/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,224,296		
Equalized Assessed Valuation:	\$479,851,384		
Population:	40,000		
Employees:			
Full Time:	9		
Part Time:	71		
Salaries Paid:	\$847,060		

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$485,564	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$12	\$100	\$64
Revenue Collected During FY 12:	\$1,833,850	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,825,682	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$46	\$240	\$156
Per Capita Expenditures:	\$46	\$227	\$142
Revenues over (under) Expenditures:	\$8,168	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	27.04%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$493,732	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$12	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$242,994	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$223,100	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,976,902	\$9,384,093	\$5,431,791
Per Capita Debt:	\$49	\$332	\$225
General Obligation Debt over EAV:	0.41%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **5/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$75,521**

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 12:	\$38,709	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$20	\$51	\$24
Revenue Collected During FY 12:	\$86,020	\$233,262	\$128,933
Expenditures During FY 12:	\$75,520	\$250,261	\$124,837
Per Capita Revenue:	\$44	\$65	\$41
Per Capita Expenditures:	\$39	\$71	\$43
Revenues over (under) Expenditures:	\$10,500	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	65.16%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$49,209	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$25	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$49,209	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **5/31/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$136,685**

Equalized Assessed Valuation: **\$24,501,441**

Population: **1,975**

Employees:

 Full Time:

 Part Time: **14**

 Salaries Paid: **\$40,663**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$18,412	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$9	\$51	\$24
Revenue Collected During FY 12:	\$92,416	\$233,262	\$128,933
Expenditures During FY 12:	\$99,849	\$250,261	\$124,837
Per Capita Revenue:	\$47	\$65	\$41
Per Capita Expenditures:	\$51	\$71	\$43
Revenues over (under) Expenditures:	-\$7,433	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	11.00%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$10,979	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$6	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **4/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$21,637**

Equalized Assessed Valuation: **\$4,747,236**

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 12:	\$12,795	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$16	\$51	\$24
Revenue Collected During FY 12:	\$6,426	\$233,262	\$128,933
Expenditures During FY 12:	\$7,190	\$250,261	\$124,837
Per Capita Revenue:	\$8	\$65	\$41
Per Capita Expenditures:	\$9	\$71	\$43
Revenues over (under) Expenditures:	-\$764	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	167.33%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$12,031	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$15	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: 5/31/2012

Accounting Method: Modified Accrual

Appropriation or Budget: \$5,381,701

Equalized Assessed Valuation: \$1,051,340,330

Population: 22,167

Employees:

- Full Time: 20
- Part Time: 75
- Salaries Paid: \$1,711,085

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$2,185,611	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$99	\$100	\$64
Revenue Collected During FY 12:	\$4,355,034	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$3,737,861	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$196	\$240	\$156
Per Capita Expenditures:	\$169	\$227	\$142
Revenues over (under) Expenditures:	\$617,173	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	69.36%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$2,592,466	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$117	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$705,416	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$1,790,607	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$6,761,740	\$9,384,093	\$5,431,791
Per Capita Debt:	\$305	\$332	\$225
General Obligation Debt over EAV:	0.64%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: 4/30/2012

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,784,399

Equalized Assessed Valuation: \$233,489,496

Population: 22,556

Employees:

Full Time: 24

Part Time:

Salaries Paid: \$591,941

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$2,550,255	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$113	\$100	\$64
Revenue Collected During FY 12:	\$1,669,814	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,239,177	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$74	\$240	\$156
Per Capita Expenditures:	\$55	\$227	\$142
Revenues over (under) Expenditures:	\$430,637	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	240.55%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$2,980,892	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$132	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$976,723	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$976,723	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$614,630	\$9,384,093	\$5,431,791
Per Capita Debt:	\$27	\$332	\$225
General Obligation Debt over EAV:	0.26%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **4/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$41,000**

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

Population: **1,200**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$10,265**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$9,674	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$8	\$51	\$24
Revenue Collected During FY 12:	\$48,875	\$233,262	\$128,933
Expenditures During FY 12:	\$35,657	\$250,261	\$124,837
Per Capita Revenue:	\$41	\$65	\$41
Per Capita Expenditures:	\$30	\$71	\$43
Revenues over (under) Expenditures:	\$13,218	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	2.15%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$765	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$1	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$765	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$18,037	\$235,642	\$
Per Capita Debt:	\$15	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	12/31/2012	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$19,107,850	
Equalized Assessed Valuation:	\$1,851,376,745	
Population:	73,802	
Employees:		
Full Time:	69	
Part Time:	740	
Salaries Paid:	\$6,173,655	

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 12:	\$5,348,970	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$72	\$100	\$64
Revenue Collected During FY 12:	\$12,940,166	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$12,328,245	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$175	\$240	\$156
Per Capita Expenditures:	\$167	\$227	\$142
Revenues over (under) Expenditures:	\$611,921	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	26.97%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$3,324,845	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$45	\$107	\$69

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$5,578,630	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	-\$21,506	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$34,888,646	\$9,384,093	\$5,431,791
Per Capita Debt:	\$473	\$332	\$225
General Obligation Debt over EAV:	1.50%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$2,565,601	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$35	\$48	\$
Revenue Collected During FY 12:	\$1,413,697	\$679,651	\$
Expenditures During FY 12:	\$1,817,677	\$724,082	\$
Per Capita Revenue:	\$19	\$21	\$
Per Capita Expenditures:	\$25	\$23	\$
Operating Income (loss):	-\$403,980	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2012

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:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,561,000		
Equalized Assessed Valuation:	\$737,395,477		
Population:	36,100		
Employees:			
Full Time:	17		
Part Time:	71		
Salaries Paid:	\$1,107,290		

Blended Component Units
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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,017,475	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$28	\$100	\$64
Revenue Collected During FY 12:	\$2,826,298	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$3,184,021	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$78	\$240	\$156
Per Capita Expenditures:	\$88	\$227	\$142
Revenues over (under) Expenditures:	-\$357,723	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	20.72%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$659,752	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$18	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$660,228	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$171,129	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$3,040,796	\$9,384,093	\$5,431,791
Per Capita Debt:	\$84	\$332	\$225
General Obligation Debt over EAV:	0.41%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$175,410**

Equalized Assessed Valuation: **\$138,700,391**

Population: **5,100**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$20,470**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$77,813	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$15	\$51	\$24
Revenue Collected During FY 12:	\$101,602	\$233,262	\$128,933
Expenditures During FY 12:	\$101,976	\$250,261	\$124,837
Per Capita Revenue:	\$20	\$65	\$41
Per Capita Expenditures:	\$20	\$71	\$43
Revenues over (under) Expenditures:	-\$374	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	75.94%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$77,439	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$15	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,725	\$48,374	\$
Total Unrestricted Net Assets:	\$58,143	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$77,767	\$235,642	\$
Per Capita Debt:	\$15	\$52	\$
General Obligation Debt over EAV:	0.06%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **12/31/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,002,420**

Equalized Assessed Valuation: **\$343,733,174**

Population: **14,000**

Employees:

Full Time: **12**

Part Time: **20**

Salaries Paid: **\$302,145**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	-\$176,921	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	-\$13	\$51	\$24
Revenue Collected During FY 12:	\$788,992	\$233,262	\$128,933
Expenditures During FY 12:	\$768,454	\$250,261	\$124,837
Per Capita Revenue:	\$56	\$65	\$41
Per Capita Expenditures:	\$55	\$71	\$43
Revenues over (under) Expenditures:	\$20,538	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	-32.32%	101.95%	61.37%
Ending Fund Balance for FY 12:	-\$248,380	\$164,563	\$65,817
Per Capita Ending Fund Balance:	-\$18	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$3,656,988	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$7,850,000	\$235,642	\$
Per Capita Debt:	\$561	\$52	\$
General Obligation Debt over EAV:	2.28%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$573.414	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$41	\$4	\$
Revenue Collected During FY 12:	\$76	\$15,864	\$
Expenditures During FY 12:	\$27.094	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$2	\$2	\$
Operating Income (loss):	-\$27.018	-\$706	\$
Ratio of Retained Earnings to Expenditures:	2108.94%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$571.396	\$31,535	\$
Per Capita Ending Retained Earnings:	\$41	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$221,500	\$9,384,093	\$5,431,791
Per Capita Debt:	\$28	\$332	\$225
General Obligation Debt over EAV:	0.10%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **5/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$27,445**

Equalized Assessed Valuation: **\$65,824,095**

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 12:	\$27,531	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$27	\$51	\$24
Revenue Collected During FY 12:	\$25,753	\$233,262	\$128,933
Expenditures During FY 12:	\$25,489	\$250,261	\$124,837
Per Capita Revenue:	\$25	\$65	\$41
Per Capita Expenditures:	\$25	\$71	\$43
Revenues over (under) Expenditures:	\$264	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	109.05%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$27,795	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$27	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$27,795	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: 4/30/2012

Accounting Method: Modified Accrual

Appropriation or Budget: \$24,321,980

Equalized Assessed Valuation: \$1,644,976,567

Population: 41,496

Employees:

- Full Time: 52
- Part Time: 706
- Salaries Paid: \$6,007,041

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$7,832,665	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$189	\$100	\$64
Revenue Collected During FY 12:	\$11,354,417	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$9,875,085	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$274	\$240	\$156
Per Capita Expenditures:	\$238	\$227	\$142
Revenues over (under) Expenditures:	\$1,479,332	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	90.58%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$8,944,756	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$216	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,514,117	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$8,280,906	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$17,125,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$413	\$332	\$225
General Obligation Debt over EAV:	0.37%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$55,914	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$1	\$48	\$
Revenue Collected During FY 12:	\$3,378,610	\$679,651	\$
Expenditures During FY 12:	\$3,332,919	\$724,082	\$
Per Capita Revenue:	\$81	\$21	\$
Per Capita Expenditures:	\$80	\$23	\$
Operating Income (loss):	\$45,691	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	5.96%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$198,663	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$5	\$47	\$



FISCAL YEAR 2012

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:	4/30/2012	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$2,356,640	
Equalized Assessed Valuation:	\$688,155,839	
Population:	29,051	
Employees:		
Full Time:	9	
Part Time:	34	
Salaries Paid:	\$770,964	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,913,705	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$66	\$100	\$64
Revenue Collected During FY 12:	\$1,772,102	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,690,263	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$61	\$240	\$156
Per Capita Expenditures:	\$58	\$227	\$142
Revenues over (under) Expenditures:	\$81,839	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	118.06%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$1,995,544	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$69	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$4,152,012	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$6,490,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$223	\$332	\$225
General Obligation Debt over EAV:	0.94%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **6/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$42,934**

Equalized Assessed Valuation: **\$76,949,708**

Population: **1,921**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$12,828**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$29,984	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$16	\$51	\$24
Revenue Collected During FY 12:	\$42,934	\$233,262	\$128,933
Expenditures During FY 12:	\$31,267	\$250,261	\$124,837
Per Capita Revenue:	\$22	\$65	\$41
Per Capita Expenditures:	\$16	\$71	\$43
Revenues over (under) Expenditures:	\$11,667	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	133.21%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$41,651	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$22	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	4/30/2012		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,744,248		
Equalized Assessed Valuation:	\$833,327,369		
Population:	11,413		
Employees:			
	Full Time:	4	
	Part Time:	80	
	Salaries Paid:	\$904,117	

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 12:	\$1,231,548	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$108	\$100	\$64
Revenue Collected During FY 12:	\$1,865,196	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,781,660	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$163	\$240	\$156
Per Capita Expenditures:	\$156	\$227	\$142
Revenues over (under) Expenditures:	\$83,536	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	73.81%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$1,315,084	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$115	\$107	\$69

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$2,748,696	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$3,165,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$277	\$332	\$225
General Obligation Debt over EAV:	0.38%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$78,377**

Equalized Assessed Valuation: **\$18,881,211**

Population: **3,800**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$35,954**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$60,982	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$16	\$51	\$24
Revenue Collected During FY 12:	\$115,386	\$233,262	\$128,933
Expenditures During FY 12:	\$124,837	\$250,261	\$124,837
Per Capita Revenue:	\$30	\$65	\$41
Per Capita Expenditures:	\$33	\$71	\$43
Revenues over (under) Expenditures:	-\$9,451	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	41.28%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$51,531	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$14	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$51,531	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$10,218	\$235,642	\$
Per Capita Debt:	\$3	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **4/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,521,225**

Equalized Assessed Valuation: **\$271,241,117**

Population: **10,000**

Employees:

 Full Time: **6**

 Part Time: **24**

 Salaries Paid: **\$671,681**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	-\$26,283	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	-\$3	\$100	\$64
Revenue Collected During FY 12:	\$1,411,143	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,422,000	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$141	\$240	\$156
Per Capita Expenditures:	\$142	\$227	\$142
Revenues over (under) Expenditures:	-\$10,857	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	6.87%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$97,633	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$10	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$61,217	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$609,057	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,503,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$250	\$332	\$225
General Obligation Debt over EAV:	0.09%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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:	6/30/2012
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$1,503,781
Equalized Assessed Valuation:	\$167,287,373
Population:	8,000
Employees:	
Full Time:	5
Part Time:	49
Salaries Paid:	\$449,627

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$723,590	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$90	\$51	\$24
Revenue Collected During FY 12:	\$838,967	\$233,262	\$128,933
Expenditures During FY 12:	\$845,368	\$250,261	\$124,837
Per Capita Revenue:	\$105	\$65	\$41
Per Capita Expenditures:	\$106	\$71	\$43
Revenues over (under) Expenditures:	-\$6,401	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	84.84%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$717,189	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$90	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$717,189	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$435,000	\$235,642	\$
Per Capita Debt:	\$54	\$52	\$
General Obligation Debt over EAV:	0.26%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2012

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:	3/31/2012		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,839,404		
Equalized Assessed Valuation:	\$695,039,232		
Population:	36,619		
Employees:			
	Full Time:	18	
	Part Time:	104	
	Salaries Paid:	\$1,181,631	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$755,901	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$21	\$100	\$64
Revenue Collected During FY 12:	\$2,626,297	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$2,376,617	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$72	\$240	\$156
Per Capita Expenditures:	\$65	\$227	\$142
Revenues over (under) Expenditures:	\$249,680	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	42.31%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$1,005,581	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$27	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$2,658,900	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$3,406,370	\$9,384,093	\$5,431,791
Per Capita Debt:	\$93	\$332	\$225
General Obligation Debt over EAV:	0.49%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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:	12/31/2012	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$4,095,675	
Equalized Assessed Valuation:	\$126,263,042	
Population:	13,500	
Employees:		
	Full Time:	10
	Part Time:	76
	Salaries Paid:	\$584,574

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,334,296	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$99	\$100	\$64
Revenue Collected During FY 12:	\$1,526,631	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,516,063	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$113	\$240	\$156
Per Capita Expenditures:	\$112	\$227	\$142
Revenues over (under) Expenditures:	\$10,568	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	88.72%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$1,345,008	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$100	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,104,623	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$586,995	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,145,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$159	\$332	\$225
General Obligation Debt over EAV:	1.70%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **6/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,650,940**

Equalized Assessed Valuation: **\$306,090,142**

Population: **29,000**

Employees:

Full Time: **19**

Part Time: **76**

Salaries Paid: **\$1,239,477**

Blended Component Units

[Empty box for Blended Component Units]

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,032,331	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$36	\$100	\$64
Revenue Collected During FY 12:	\$2,159,719	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$2,752,248	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$74	\$240	\$156
Per Capita Expenditures:	\$95	\$227	\$142
Revenues over (under) Expenditures:	-\$592,529	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	37.88%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$1,042,512	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$36	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,920	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$1,077,049	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$5,228,689	\$9,384,093	\$5,431,791
Per Capita Debt:	\$180	\$332	\$225
General Obligation Debt over EAV:	1.67%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Carlinville Park District**

Unit Code: **056/010/12** County: **MACOUPIN**

Fiscal Year End: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$177,252**

Equalized Assessed Valuation: **\$61,775,310**

Population: **5,909**

Employees:

Full Time: **2**

Part Time: **30**

Salaries Paid: **\$64,000**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	-\$27,430	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	-\$5	\$51	\$24
Revenue Collected During FY 12:	\$211,358	\$233,262	\$128,933
Expenditures During FY 12:	\$261,801	\$250,261	\$124,837
Per Capita Revenue:	\$36	\$65	\$41
Per Capita Expenditures:	\$44	\$71	\$43
Revenues over (under) Expenditures:	-\$50,443	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	-29.75%	101.95%	61.37%
Ending Fund Balance for FY 12:	-\$77,873	\$164,563	\$65,817
Per Capita Ending Fund Balance:	-\$13	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$44,000	\$5,774	\$
Total Unreserved Funds:	\$200,000	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	12/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$30,729,548		
Equalized Assessed Valuation:	\$1,292,455,037		
Population:	47,250		
Employees:			
	Full Time:	33	
	Part Time:	407	
	Salaries Paid:	\$3,237,506	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,546,704	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$33	\$100	\$64
Revenue Collected During FY 12:	\$6,755,386	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$6,772,452	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$143	\$240	\$156
Per Capita Expenditures:	\$143	\$227	\$142
Revenues over (under) Expenditures:	-\$17,066	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	22.28%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$1,508,808	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$32	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,641,445	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$5,676,632	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$33,192,393	\$9,384,093	\$5,431,791
Per Capita Debt:	\$702	\$332	\$225
General Obligation Debt over EAV:	2.57%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **5/31/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$51,900**

Equalized Assessed Valuation: **\$13,539,904**

Population: **2,268**

Employees:

 Full Time:

 Part Time: **1**

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

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$57,588	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$25	\$51	\$24
Revenue Collected During FY 12:	\$32,432	\$233,262	\$128,933
Expenditures During FY 12:	\$27,859	\$250,261	\$124,837
Per Capita Revenue:	\$14	\$65	\$41
Per Capita Expenditures:	\$12	\$71	\$43
Revenues over (under) Expenditures:	\$4,573	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	223.13%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$62,161	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$27	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$226,050**

Equalized Assessed Valuation: **\$27,223,379**

Population: **2,800**

Employees:

 Full Time:

 Part Time: **22**

 Salaries Paid: **\$66,066**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$47,616	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$17	\$51	\$24
Revenue Collected During FY 12:	\$173,562	\$233,262	\$128,933
Expenditures During FY 12:	\$163,314	\$250,261	\$124,837
Per Capita Revenue:	\$62	\$65	\$41
Per Capita Expenditures:	\$58	\$71	\$43
Revenues over (under) Expenditures:	\$10,248	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	38.55%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$62,961	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$22	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$62,961	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$15,182,100		
Equalized Assessed Valuation:	\$638,501,744		
Population:	26,000		
Employees:			
	Full Time:	24	
	Part Time:	210	
	Salaries Paid:	\$1,769,761	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$2,701,893	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$104	\$100	\$64
Revenue Collected During FY 12:	\$4,596,109	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$3,268,843	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$177	\$240	\$156
Per Capita Expenditures:	\$126	\$227	\$142
Revenues over (under) Expenditures:	\$1,327,266	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	57.16%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$1,868,499	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$72	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$477,141	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$858,294	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$14,740,790	\$9,384,093	\$5,431,791
Per Capita Debt:	\$567	\$332	\$225
General Obligation Debt over EAV:	0.10%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$241.403	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$9	\$48	\$
Revenue Collected During FY 12:	\$1,421,337	\$679,651	\$
Expenditures During FY 12:	\$1,503,670	\$724,082	\$
Per Capita Revenue:	\$55	\$21	\$
Per Capita Expenditures:	\$58	\$23	\$
Operating Income (loss):	-\$82,333	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	9.76%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$146,736	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$6	\$47	\$



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: **4/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$782,749**

Equalized Assessed Valuation: **\$127,235,304**

Population: **3,400**

Employees:

Full Time: **6**

Part Time: **3**

Salaries Paid: **\$286,279**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	-\$1,005,412	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	-\$296	\$51	\$24
Revenue Collected During FY 12:	\$407,910	\$233,262	\$128,933
Expenditures During FY 12:	\$539,972	\$250,261	\$124,837
Per Capita Revenue:	\$120	\$65	\$41
Per Capita Expenditures:	\$159	\$71	\$43
Revenues over (under) Expenditures:	-\$132,062	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	41.66%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$224,928	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$66	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$991,012	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$630,000	\$235,642	\$
Per Capita Debt:	\$185	\$52	\$
General Obligation Debt over EAV:	0.50%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



STATE OF ILLINOIS
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FISCAL YEAR 2012

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:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,537,149		
Equalized Assessed Valuation:	\$1,533,547,237		
Population:	81,055		
Employees:			
	Full Time:	64	
	Part Time:	264	
	Salaries Paid:	\$4,501,784	

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$13,615,904	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$168	\$100	\$64
Revenue Collected During FY 12:	\$12,477,560	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$10,440,536	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$154	\$240	\$156
Per Capita Expenditures:	\$129	\$227	\$142
Revenues over (under) Expenditures:	\$2,037,024	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	148.97%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$15,552,928	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$192	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,916,480	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$13,284,336	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$6,632,770	\$9,384,093	\$5,431,791
Per Capita Debt:	\$82	\$332	\$225
General Obligation Debt over EAV:	0.07%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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:	12/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,483,523		
Equalized Assessed Valuation:	\$761,904,311		
Population:	18,750		
Employees:			
	Full Time:	27	
	Part Time:	270	
	Salaries Paid:	\$2,301,154	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	-\$29,322	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	-\$2	\$100	\$64
Revenue Collected During FY 12:	\$2,973,953	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$2,806,857	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$159	\$240	\$156
Per Capita Expenditures:	\$150	\$227	\$142
Revenues over (under) Expenditures:	\$167,096	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	3.17%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$89,035	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$5	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	-\$67,363	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	-\$23,730	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$9,760,090	\$9,384,093	\$5,431,791
Per Capita Debt:	\$521	\$332	\$225
General Obligation Debt over EAV:	1.28%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$200,646	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$11	\$48	\$
Revenue Collected During FY 12:	\$1,677,845	\$679,651	\$
Expenditures During FY 12:	\$1,739,416	\$724,082	\$
Per Capita Revenue:	\$89	\$21	\$
Per Capita Expenditures:	\$93	\$23	\$
Operating Income (loss):	-\$61,571	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	10.70%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$186,075	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$10	\$47	\$



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: **3/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$413,900**

Equalized Assessed Valuation: **\$255,344,135**

Population: **22,901**

Employees:

 Full Time: **2**

 Part Time: **4**

 Salaries Paid: **\$49,895**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$544,058	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$24	\$51	\$24
Revenue Collected During FY 12:	\$215,142	\$233,262	\$128,933
Expenditures During FY 12:	\$190,701	\$250,261	\$124,837
Per Capita Revenue:	\$9	\$65	\$41
Per Capita Expenditures:	\$8	\$71	\$43
Revenues over (under) Expenditures:	\$24,441	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	298.11%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$568,499	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$25	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$38,164	\$48,374	\$
Total Unrestricted Net Assets:	\$530,335	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$2,209	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$1	\$51	\$24
Revenue Collected During FY 12:	\$49,315	\$233,262	\$128,933
Expenditures During FY 12:	\$49,125	\$250,261	\$124,837
Per Capita Revenue:	\$21	\$65	\$41
Per Capita Expenditures:	\$20	\$71	\$43
Revenues over (under) Expenditures:	\$190	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	4.88%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$2,399	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$1	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **5/31/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$26,000**

Equalized Assessed Valuation: **\$30,044,621**

Population: **650**

Employees:

 Full Time: **2**

 Part Time:

 Salaries Paid: **\$6,350**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$24,248	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$37	\$51	\$24
Revenue Collected During FY 12:	\$95,357	\$233,262	\$128,933
Expenditures During FY 12:	\$13,786	\$250,261	\$124,837
Per Capita Revenue:	\$147	\$65	\$41
Per Capita Expenditures:	\$21	\$71	\$43
Revenues over (under) Expenditures:	\$81,571	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	767.58%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$105,819	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$163	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	4/30/2012
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$4,634,835
Equalized Assessed Valuation:	\$474,947,233
Population:	30,276
Employees:	
Full Time:	17
Part Time:	71
Salaries Paid:	\$1,283,776

Blended Component Units	

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 12:	-\$386,666	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	-\$13	\$100	\$64
Revenue Collected During FY 12:	\$1,926,486	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$2,559,041	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$64	\$240	\$156
Per Capita Expenditures:	\$85	\$227	\$142
Revenues over (under) Expenditures:	-\$632,555	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	-1.44%	53.37%	44.23%
Ending Fund Balance for FY 12:	-\$36,956	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	-\$1	\$107	\$69

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,337,377	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	-\$2,421,817	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$3,918,259	\$9,384,093	\$5,431,791
Per Capita Debt:	\$129	\$332	\$225
General Obligation Debt over EAV:	0.49%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,083,333**

Equalized Assessed Valuation: **\$345,618,303**

Population: **14,366**

Employees:

 Full Time: **4**

 Part Time: **40**

 Salaries Paid: **\$820,460**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,098,771	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$76	\$100	\$64
Revenue Collected During FY 12:	\$2,176,495	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,972,429	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$152	\$240	\$156
Per Capita Expenditures:	\$137	\$227	\$142
Revenues over (under) Expenditures:	\$204,066	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	66.05%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$1,302,837	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$91	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$1,373,039	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$5,450,390	\$9,384,093	\$5,431,791
Per Capita Debt:	\$379	\$332	\$225
General Obligation Debt over EAV:	0.82%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$68,807	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$91	\$51	\$24
Revenue Collected During FY 12:	\$26,443	\$233,262	\$128,933
Expenditures During FY 12:	\$204,166	\$250,261	\$124,837
Per Capita Revenue:	\$35	\$65	\$41
Per Capita Expenditures:	\$271	\$71	\$43
Revenues over (under) Expenditures:	-\$177,723	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	12.67%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$25,870	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$34	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$25,870	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$285,096	\$235,642	\$
Per Capita Debt:	\$378	\$52	\$
General Obligation Debt over EAV:	0.25%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **5/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$468,273**

Equalized Assessed Valuation: **\$256,536,316**

Population: **6,097**

Employees:

 Full Time: **2**

 Part Time: **53**

 Salaries Paid: **\$154,551**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$284,441	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$47	\$51	\$24
Revenue Collected During FY 12:	\$519,965	\$233,262	\$128,933
Expenditures During FY 12:	\$1,334,305	\$250,261	\$124,837
Per Capita Revenue:	\$85	\$65	\$41
Per Capita Expenditures:	\$219	\$71	\$43
Revenues over (under) Expenditures:	-\$814,340	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	12.56%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$167,640	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$27	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$436,212	\$48,374	\$
Total Unrestricted Net Assets:	\$65,084	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,805,000	\$235,642	\$
Per Capita Debt:	\$460	\$52	\$
General Obligation Debt over EAV:	0.20%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,506,552		
Equalized Assessed Valuation:	\$494,740,249		
Population:	8,595		
Employees:			
	Full Time:	7	
	Part Time:	100	
	Salaries Paid:	\$692,659	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$478,421	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$56	\$100	\$64
Revenue Collected During FY 12:	\$2,133,822	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,892,647	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$248	\$240	\$156
Per Capita Expenditures:	\$220	\$227	\$142
Revenues over (under) Expenditures:	\$241,175	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	33.53%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$634,596	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$74	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$3,742,108	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,911,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$339	\$332	\$225
General Obligation Debt over EAV:	0.59%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Clark County Park District**

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

Fiscal Year End: **3/31/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,883,400**

Equalized Assessed Valuation: **\$141,013,183**

Population: **12,950**

Employees:

 Full Time: **6**

 Part Time: **16**

 Salaries Paid: **\$320,360**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$341,563	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$26	\$100	\$64
Revenue Collected During FY 12:	\$889,179	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,108,132	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$69	\$240	\$156
Per Capita Expenditures:	\$86	\$227	\$142
Revenues over (under) Expenditures:	-\$218,953	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	11.06%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$122,610	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$9	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$183,697	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$9,384,093	\$5,431,791
Per Capita Debt:	\$	\$332	\$225
General Obligation Debt over EAV:	0.00%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$776,190	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$9	\$100	\$64
Revenue Collected During FY 12:	\$3,169,391	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$3,286,040	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$38	\$240	\$156
Per Capita Expenditures:	\$39	\$227	\$142
Revenues over (under) Expenditures:	-\$116,649	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	13.98%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$459,541	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$5	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$459,541	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,949,065	\$9,384,093	\$5,431,791
Per Capita Debt:	\$23	\$332	\$225
General Obligation Debt over EAV:	0.26%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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:	4/30/2012	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$13,926,143	
Equalized Assessed Valuation:	\$600,412,691	
Population:	32,954	
Employees:		
Full Time:	22	
Part Time:	44	
Salaries Paid:	\$1,534,323	

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$274,009	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$8	\$100	\$64
Revenue Collected During FY 12:	\$3,519,661	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$3,500,925	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$107	\$240	\$156
Per Capita Expenditures:	\$106	\$227	\$142
Revenues over (under) Expenditures:	\$18,736	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	14.07%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$492,745	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$15	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$733,612	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$231,598	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$24,415,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$741	\$332	\$225
General Obligation Debt over EAV:	1.50%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: **County:**

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$631,117	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$64	\$51	\$24
Revenue Collected During FY 12:	\$527,859	\$233,262	\$128,933
Expenditures During FY 12:	\$596,320	\$250,261	\$124,837
Per Capita Revenue:	\$54	\$65	\$41
Per Capita Expenditures:	\$61	\$71	\$43
Revenues over (under) Expenditures:	-\$68,461	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	107.10%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$638,641	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$65	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$638,641	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$260,000	\$235,642	\$
Per Capita Debt:	\$27	\$52	\$
General Obligation Debt over EAV:	0.24%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **4/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$100,245**

Equalized Assessed Valuation: **\$107,038,400**

Population: **6,800**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$19,089**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$166,998	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$25	\$51	\$24
Revenue Collected During FY 12:	\$81,154	\$233,262	\$128,933
Expenditures During FY 12:	\$53,831	\$250,261	\$124,837
Per Capita Revenue:	\$12	\$65	\$41
Per Capita Expenditures:	\$8	\$71	\$43
Revenues over (under) Expenditures:	\$27,323	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	360.98%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$194,321	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$29	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$615,674	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$37	\$100	\$64
Revenue Collected During FY 12:	\$916,826	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$835,501	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$55	\$240	\$156
Per Capita Expenditures:	\$50	\$227	\$142
Revenues over (under) Expenditures:	\$81,325	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	83.42%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$696,999	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$42	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	-\$1,573,251	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$4,184,890	\$9,384,093	\$5,431,791
Per Capita Debt:	\$252	\$332	\$225
General Obligation Debt over EAV:	1.73%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$310,180**

Equalized Assessed Valuation: **\$53,171,479**

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 12:	\$17,680	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$20	\$51	\$24
Revenue Collected During FY 12:	\$21,855	\$233,262	\$128,933
Expenditures During FY 12:	\$17,218	\$250,261	\$124,837
Per Capita Revenue:	\$24	\$65	\$41
Per Capita Expenditures:	\$19	\$71	\$43
Revenues over (under) Expenditures:	\$4,637	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	129.61%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$22,317	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$25	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$22,317	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,897,500		
Equalized Assessed Valuation:	\$193,349,145		
Population:	8,259		
Employees:			
	Full Time:	6	
	Part Time:	38	
	Salaries Paid:	\$434,188	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	-\$7,545	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	-\$1	\$51	\$24
Revenue Collected During FY 12:	\$813,928	\$233,262	\$128,933
Expenditures During FY 12:	\$773,143	\$250,261	\$124,837
Per Capita Revenue:	\$99	\$65	\$41
Per Capita Expenditures:	\$94	\$71	\$43
Revenues over (under) Expenditures:	\$40,785	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	4.30%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$33,240	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$4	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$26,938	\$48,374	\$
Total Unrestricted Net Assets:	-\$36,791	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$528,000	\$235,642	\$
Per Capita Debt:	\$64	\$52	\$
General Obligation Debt over EAV:	0.27%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,113,415		
Equalized Assessed Valuation:	\$1,594,158,747		
Population:	58,000		
Employees:			
	Full Time:	64	
	Part Time:	387	
	Salaries Paid:	\$4,693,001	

Blended Component Units	

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$5,099,571	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$88	\$100	\$64
Revenue Collected During FY 12:	\$8,478,518	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$8,051,690	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$146	\$240	\$156
Per Capita Expenditures:	\$139	\$227	\$142
Revenues over (under) Expenditures:	\$426,828	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	68.64%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$5,526,399	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$95	\$107	\$69
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,877,218	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$3,865,188	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$7,969,315	\$9,384,093	\$5,431,791
Per Capita Debt:	\$137	\$332	\$225
General Obligation Debt over EAV:	0.14%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$3,078,513	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$53	\$48	\$
Revenue Collected During FY 12:	\$1,480,223	\$679,651	\$
Expenditures During FY 12:	\$1,623,477	\$724,082	\$
Per Capita Revenue:	\$26	\$21	\$
Per Capita Expenditures:	\$28	\$23	\$
Operating Income (loss):	-\$143,254	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	180.80%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$2,935,259	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$51	\$47	\$



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: **4/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$8,754**

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 12:	\$35,594	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$24	\$51	\$24
Revenue Collected During FY 12:	\$14,859	\$233,262	\$128,933
Expenditures During FY 12:	\$8,754	\$250,261	\$124,837
Per Capita Revenue:	\$10	\$65	\$41
Per Capita Expenditures:	\$6	\$71	\$43
Revenues over (under) Expenditures:	\$6,105	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	476.34%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$41,699	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$28	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	4/30/2012	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$7,943,498	
Equalized Assessed Valuation:	\$947,151,946	
Population:	25,000	
Employees:		
	Full Time:	21
	Part Time:	121
	Salaries Paid:	\$1,412,121

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,547,433	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$62	\$100	\$64
Revenue Collected During FY 12:	\$2,717,263	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$2,587,935	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$109	\$240	\$156
Per Capita Expenditures:	\$104	\$227	\$142
Revenues over (under) Expenditures:	\$129,328	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	61.70%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$1,596,761	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$64	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$2,818,777	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$18,780,761	\$9,384,093	\$5,431,791
Per Capita Debt:	\$751	\$332	\$225
General Obligation Debt over EAV:	1.84%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	-\$5,864	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$2,701,919	\$679,651	\$
Expenditures During FY 12:	\$2,481,661	\$724,082	\$
Per Capita Revenue:	\$108	\$21	\$
Per Capita Expenditures:	\$99	\$23	\$
Operating Income (loss):	\$220,258	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	8.64%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$214,394	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$9	\$47	\$



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:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$33,547,027		
Equalized Assessed Valuation:	\$902,154,204		
Population:	76,122		
Employees:			
Full Time:			98
Part Time:			297
Salaries Paid:			\$5,807,803

Blended Component Units

Blended Component Units			

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$5,729,370	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$75	\$100	\$64
Revenue Collected During FY 12:	\$13,168,032	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$12,970,671	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$173	\$240	\$156
Per Capita Expenditures:	\$170	\$227	\$142
Revenues over (under) Expenditures:	\$197,361	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	45.93%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$5,956,998	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$78	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,280,366	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$4,359,368	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$13,606,336	\$9,384,093	\$5,431,791
Per Capita Debt:	\$179	\$332	\$225
General Obligation Debt over EAV:	0.59%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



STATE OF ILLINOIS
 COMPTROLLER
 JUDY BAAR TOPINKA

FISCAL YEAR 2012

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:	12/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,243,083		
Equalized Assessed Valuation:	\$1,293,667,717		
Population:	19,471		
Employees:			
Full Time:		37	
Part Time:		664	
Salaries Paid:		\$5,299,477	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$5,766,427	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$296	\$100	\$64
Revenue Collected During FY 12:	\$10,999,409	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$10,371,515	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$565	\$240	\$156
Per Capita Expenditures:	\$533	\$227	\$142
Revenues over (under) Expenditures:	\$627,894	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	69.08%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$7,164,302	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$368	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$810,441	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$12,797,293	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$4,385,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$225	\$332	\$225
General Obligation Debt over EAV:	0.34%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$5,039,329	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$259	\$48	\$
Revenue Collected During FY 12:	\$2,615,267	\$679,651	\$
Expenditures During FY 12:	\$2,717,664	\$724,082	\$
Per Capita Revenue:	\$134	\$21	\$
Per Capita Expenditures:	\$140	\$23	\$
Operating Income (loss):	-\$102,397	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	171.55%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$4,662,119	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$239	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$3,369,781	\$9,384,093	\$5,431,791
Per Capita Debt:	\$77	\$332	\$225
General Obligation Debt over EAV:	0.55%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$2,926,511	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$67	\$48	\$
Revenue Collected During FY 12:	\$967,554	\$679,651	\$
Expenditures During FY 12:	\$1,033,949	\$724,082	\$
Per Capita Revenue:	\$22	\$21	\$
Per Capita Expenditures:	\$24	\$23	\$
Operating Income (loss):	-\$66,395	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	283.52%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$2,931,419	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$67	\$47	\$



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: **5/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$117,000**

Equalized Assessed Valuation: **\$32,833,732**

Population: **2,186**

Employees:

 Full Time:

 Part Time: **15**

 Salaries Paid: **\$16,835**

Blended Component Units

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$48,547	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$22	\$51	\$24
Revenue Collected During FY 12:	\$65,436	\$233,262	\$128,933
Expenditures During FY 12:	\$63,781	\$250,261	\$124,837
Per Capita Revenue:	\$30	\$65	\$41
Per Capita Expenditures:	\$29	\$71	\$43
Revenues over (under) Expenditures:	\$1,655	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	78.31%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$49,950	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$23	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$49,950	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$6,157,688	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$106	\$100	\$64
Revenue Collected During FY 12:	\$7,604,958	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$6,875,133	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$131	\$240	\$156
Per Capita Expenditures:	\$118	\$227	\$142
Revenues over (under) Expenditures:	\$729,825	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	98.45%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$6,768,807	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$116	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,853,845	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$8,693,302	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$9,163,805	\$9,384,093	\$5,431,791
Per Capita Debt:	\$157	\$332	\$225
General Obligation Debt over EAV:	0.06%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$3,719,208	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$64	\$48	\$
Revenue Collected During FY 12:	\$2,565,267	\$679,651	\$
Expenditures During FY 12:	\$3,001,278	\$724,082	\$
Per Capita Revenue:	\$44	\$21	\$
Per Capita Expenditures:	\$52	\$23	\$
Operating Income (loss):	-\$436,011	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	140.57%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$4,219,028	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$72	\$47	\$



STATE OF ILLINOIS
 COMPTROLLER
 JUDY BAAR TOPINKA

FISCAL YEAR 2012

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:	3/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,269,441		
Equalized Assessed Valuation:	\$191,500,716		
Population:	15,511		
Employees:			
Full Time:			4
Part Time:			13
Salaries Paid:			\$375,953

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$616,224	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$40	\$100	\$64
Revenue Collected During FY 12:	\$920,524	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$937,827	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$59	\$240	\$156
Per Capita Expenditures:	\$60	\$227	\$142
Revenues over (under) Expenditures:	-\$17,303	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	63.86%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$598,921	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$39	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$782,617	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$352,750	\$9,384,093	\$5,431,791
Per Capita Debt:	\$23	\$332	\$225
General Obligation Debt over EAV:	0.00%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	-\$113,673	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	-\$7	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$5,070	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	-\$5,070	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	-2342.07%	70.92%	0.00%
Ending Retained Earnings for FY 12:	-\$118,743	\$1,610,729	\$
Per Capita Ending Retained Earnings:	-\$8	\$47	\$



STATE OF ILLINOIS
 COMPTROLLER
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FISCAL YEAR 2012

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: **4/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,064,250**

Equalized Assessed Valuation: **\$240,874,538**

Population: **23,253**

Employees:

Full Time:	7
Part Time:	25
Salaries Paid:	\$548,151

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	-\$17,460	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	-\$1	\$100	\$64
Revenue Collected During FY 12:	\$1,484,099	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,638,753	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$64	\$240	\$156
Per Capita Expenditures:	\$70	\$227	\$142
Revenues over (under) Expenditures:	-\$154,654	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	17.43%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$285,619	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$12	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$121,840	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$269,656	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$509,488	\$9,384,093	\$5,431,791
Per Capita Debt:	\$22	\$332	\$225
General Obligation Debt over EAV:	0.08%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **4/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$87,735**

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 12:	\$37,966	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$18	\$51	\$24
Revenue Collected During FY 12:	\$101,696	\$233,262	\$128,933
Expenditures During FY 12:	\$103,847	\$250,261	\$124,837
Per Capita Revenue:	\$48	\$65	\$41
Per Capita Expenditures:	\$49	\$71	\$43
Revenues over (under) Expenditures:	-\$2,151	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	34.49%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$35,815	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$17	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$101,697	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	5/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,072,597		
Equalized Assessed Valuation:	\$2,210,047,699		
Population:	48,163		
Employees:			
	Full Time:	53	
	Part Time:	391	
	Salaries Paid:	\$4,361,321	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,711,170	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$36	\$100	\$64
Revenue Collected During FY 12:	\$9,434,391	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$7,454,963	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$196	\$240	\$156
Per Capita Expenditures:	\$155	\$227	\$142
Revenues over (under) Expenditures:	\$1,979,428	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	27.30%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$2,035,290	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$42	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,046,139	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$589,655	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$13,645,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$283	\$332	\$225
General Obligation Debt over EAV:	0.62%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$2,910,985	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$60	\$48	\$
Revenue Collected During FY 12:	\$977,028	\$679,651	\$
Expenditures During FY 12:	\$988,748	\$724,082	\$
Per Capita Revenue:	\$20	\$21	\$
Per Capita Expenditures:	\$21	\$23	\$
Operating Income (loss):	-\$11,720	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	279.67%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$2,765,215	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$57	\$47	\$



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: **4/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$39,003,149**

Equalized Assessed Valuation: **\$1,738,252,066**

Population: **64,167**

Employees:

 Full Time: **66**

 Part Time: **750**

 Salaries Paid: **\$6,078,089**

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$2,468,946	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$38	\$100	\$64
Revenue Collected During FY 12:	\$9,427,181	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$9,098,621	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$147	\$240	\$156
Per Capita Expenditures:	\$142	\$227	\$142
Revenues over (under) Expenditures:	\$328,560	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	27.72%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$2,522,506	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$39	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$7,826,575	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$22,715,777	\$9,384,093	\$5,431,791
Per Capita Debt:	\$354	\$332	\$225
General Obligation Debt over EAV:	1.29%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$13,354,970	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$208	\$48	\$
Revenue Collected During FY 12:	\$3,088,107	\$679,651	\$
Expenditures During FY 12:	\$3,458,362	\$724,082	\$
Per Capita Revenue:	\$48	\$21	\$
Per Capita Expenditures:	\$54	\$23	\$
Operating Income (loss):	-\$370,255	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	381.23%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$13,184,155	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$205	\$47	\$



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$256,659**

Equalized Assessed Valuation: **\$73,129,887**

Population: **3,848**

Employees:

 Full Time:

 Part Time: **20**

 Salaries Paid: **\$48,294**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$199,451	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$52	\$51	\$24
Revenue Collected During FY 12:	\$110,319	\$233,262	\$128,933
Expenditures During FY 12:	\$125,428	\$250,261	\$124,837
Per Capita Revenue:	\$29	\$65	\$41
Per Capita Expenditures:	\$33	\$71	\$43
Revenues over (under) Expenditures:	-\$15,109	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	145.73%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$182,785	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$48	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$111,879	\$48,374	\$
Total Unrestricted Net Assets:	\$83,735	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,443,000	\$235,642	\$
Per Capita Debt:	\$375	\$52	\$
General Obligation Debt over EAV:	1.97%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **2/28/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,514,000**

Equalized Assessed Valuation: **\$129,384,051**

Population: **60,000**

Employees:

 Full Time: **6**

 Part Time: **4**

 Salaries Paid: **\$381,275**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$354,314	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$6	\$51	\$24
Revenue Collected During FY 12:	\$681,465	\$233,262	\$128,933
Expenditures During FY 12:	\$758,725	\$250,261	\$124,837
Per Capita Revenue:	\$11	\$65	\$41
Per Capita Expenditures:	\$13	\$71	\$43
Revenues over (under) Expenditures:	-\$77,260	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	39.81%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$302,054	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$5	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$774,798	\$48,374	\$
Total Unrestricted Net Assets:	-\$472,744	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$722,922	\$235,642	\$
Per Capita Debt:	\$12	\$52	\$
General Obligation Debt over EAV:	0.44%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



STATE OF ILLINOIS
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FISCAL YEAR 2012

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Edinburg Park District		
Unit Code:	011/015/12	County:	CHRISTIAN
Fiscal Year End:	4/30/2012		
Accounting Method:	Cash		
Appropriation or Budget:	\$41,854		
Equalized Assessed Valuation:	\$44,996,367		
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 12:	\$655	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$1	\$51	\$24
Revenue Collected During FY 12:	\$43,280	\$233,262	\$128,933
Expenditures During FY 12:	\$16,381	\$250,261	\$124,837
Per Capita Revenue:	\$33	\$65	\$41
Per Capita Expenditures:	\$13	\$71	\$43
Revenues over (under) Expenditures:	\$26,899	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	168.21%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$27,554	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$21	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2012

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:	4/30/2012	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$3,095,474	
Equalized Assessed Valuation:	\$235,103,357	
Population:	12,328	
Employees:		
Full Time:	7	
Part Time:	116	
Salaries Paid:	\$451,292	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$956,176	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$78	\$100	\$64
Revenue Collected During FY 12:	\$1,270,747	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,220,669	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$103	\$240	\$156
Per Capita Expenditures:	\$99	\$227	\$142
Revenues over (under) Expenditures:	\$50,078	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	83.35%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$1,017,373	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$83	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,069,080	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$1,679,295	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$425,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$34	\$332	\$225
General Obligation Debt over EAV:	0.18%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Eldorado-Raleigh Pleasure Park District

Unit Code: 082/010/12 County: SALINE

Fiscal Year End: 4/30/2012

Accounting Method: Cash

Appropriation or Budget: \$255,118

Equalized Assessed Valuation: \$21,761,302

Population: 4,800

Employees:

 Full Time: 3

 Part Time: 11

 Salaries Paid: \$72,429

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$335,689	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$70	\$51	\$24
Revenue Collected During FY 12:	\$267,124	\$233,262	\$128,933
Expenditures During FY 12:	\$451,301	\$250,261	\$124,837
Per Capita Revenue:	\$56	\$65	\$41
Per Capita Expenditures:	\$94	\$71	\$43
Revenues over (under) Expenditures:	-\$184,177	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	33.57%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$151,512	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$32	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$134,365	\$5,774	\$
Total Unreserved Funds:	\$17,147	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$104,200	\$235,642	\$
Per Capita Debt:	\$22	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	12/31/2012	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$23,382,017	
Equalized Assessed Valuation:	\$1,857,753,871	
Population:	33,127	
Employees:		
Full Time:	76	
Part Time:	764	
Salaries Paid:	\$7,519,456	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$8,990,572	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$271	\$100	\$64
Revenue Collected During FY 12:	\$15,226,571	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$15,254,611	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$460	\$240	\$156
Per Capita Expenditures:	\$460	\$227	\$142
Revenues over (under) Expenditures:	-\$28,040	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	58.75%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$8,962,532	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$271	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$955,077	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$8,625,405	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$6,715,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$203	\$332	\$225
General Obligation Debt over EAV:	0.36%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$17,595,535	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$531	\$48	\$
Revenue Collected During FY 12:	\$1,474,274	\$679,651	\$
Expenditures During FY 12:	\$1,989,464	\$724,082	\$
Per Capita Revenue:	\$45	\$21	\$
Per Capita Expenditures:	\$60	\$23	\$
Operating Income (loss):	-\$515,190	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	858.54%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$17,080,345	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$516	\$47	\$



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:	12/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,970,211		
Equalized Assessed Valuation:	\$1,965,003,850		
Population:	44,722		
Employees:			
	Full Time:	77	
	Part Time:	732	
	Salaries Paid:	\$6,638,913	

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$5,287,146	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$118	\$100	\$64
Revenue Collected During FY 12:	\$9,600,926	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$8,673,791	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$215	\$240	\$156
Per Capita Expenditures:	\$194	\$227	\$142
Revenues over (under) Expenditures:	\$927,135	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	67.17%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$5,826,236	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$130	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,154,801	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$4,574,771	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$10,038,620	\$9,384,093	\$5,431,791
Per Capita Debt:	\$224	\$332	\$225
General Obligation Debt over EAV:	0.26%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$9,529,543	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$213	\$48	\$
Revenue Collected During FY 12:	\$4,199,879	\$679,651	\$
Expenditures During FY 12:	\$4,663,375	\$724,082	\$
Per Capita Revenue:	\$94	\$21	\$
Per Capita Expenditures:	\$104	\$23	\$
Operating Income (loss):	-\$463,496	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	190.21%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$8,870,108	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$198	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$49,487	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$25	\$51	\$24
Revenue Collected During FY 12:	\$31,780	\$233,262	\$128,933
Expenditures During FY 12:	\$22,831	\$250,261	\$124,837
Per Capita Revenue:	\$16	\$65	\$41
Per Capita Expenditures:	\$12	\$71	\$43
Revenues over (under) Expenditures:	\$8,949	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	255.95%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$58,436	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$30	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$58,435	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$123,137	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$25	\$51	\$24
Revenue Collected During FY 12:	\$121,855	\$233,262	\$128,933
Expenditures During FY 12:	\$123,990	\$250,261	\$124,837
Per Capita Revenue:	\$24	\$65	\$41
Per Capita Expenditures:	\$25	\$71	\$43
Revenues over (under) Expenditures:	-\$2,135	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	97.59%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$121,002	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$24	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$261,664	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$48	\$51	\$24
Revenue Collected During FY 12:	\$283,570	\$233,262	\$128,933
Expenditures During FY 12:	\$261,551	\$250,261	\$124,837
Per Capita Revenue:	\$52	\$65	\$41
Per Capita Expenditures:	\$48	\$71	\$43
Revenues over (under) Expenditures:	\$22,019	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	108.46%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$283,683	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$52	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$239,683	\$48,374	\$
Total Unrestricted Net Assets:	\$156,009	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$140,000	\$235,642	\$
Per Capita Debt:	\$26	\$52	\$
General Obligation Debt over EAV:	0.39%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$68,200**

Equalized Assessed Valuation: **\$36,704,081**

Population: **3,400**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$9,612**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$37,180	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$11	\$51	\$24
Revenue Collected During FY 12:	\$39,741	\$233,262	\$128,933
Expenditures During FY 12:	\$21,686	\$250,261	\$124,837
Per Capita Revenue:	\$12	\$65	\$41
Per Capita Expenditures:	\$6	\$71	\$43
Revenues over (under) Expenditures:	\$18,055	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	254.70%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$55,235	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$16	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$55,235	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **6/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$8,080**

Equalized Assessed Valuation: **\$24,103,931**

Population: **292**

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 12:	\$7,033	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$24	\$51	\$24
Revenue Collected During FY 12:	\$8,082	\$233,262	\$128,933
Expenditures During FY 12:	\$10,609	\$250,261	\$124,837
Per Capita Revenue:	\$28	\$65	\$41
Per Capita Expenditures:	\$36	\$71	\$43
Revenues over (under) Expenditures:	-\$2,527	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	42.47%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$4,506	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$15	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



STATE OF ILLINOIS
 COMPTROLLER
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FISCAL YEAR 2012

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:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,120,792		
Equalized Assessed Valuation:	\$262,078,171		
Population:	13,500		
Employees:	Full Time:	8	
	Part Time:	93	
	Salaries Paid:	\$579,886	

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	-\$125,332	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	-\$9	\$100	\$64
Revenue Collected During FY 12:	\$921,818	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$967,367	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$68	\$240	\$156
Per Capita Expenditures:	\$72	\$227	\$142
Revenues over (under) Expenditures:	-\$45,549	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	18.52%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$179,119	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$13	\$107	\$69
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,970,924	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	-\$101,685	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$750,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$56	\$332	\$225
General Obligation Debt over EAV:	0.29%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	-\$519,015	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	-\$38	\$48	\$
Revenue Collected During FY 12:	\$157,061	\$679,651	\$
Expenditures During FY 12:	\$289,527	\$724,082	\$
Per Capita Revenue:	\$12	\$21	\$
Per Capita Expenditures:	\$21	\$23	\$
Operating Income (loss):	-\$132,466	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	-190.48%	70.92%	0.00%
Ending Retained Earnings for FY 12:	-\$551,481	\$1,610,729	\$
Per Capita Ending Retained Earnings:	-\$41	\$47	\$



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,796,600**

Equalized Assessed Valuation: **\$26,568,283**

Population: **1,108**

Employees:

 Full Time: **2**

 Part Time:

 Salaries Paid: **\$32,216**

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 12:	\$777,443	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$702	\$51	\$24
Revenue Collected During FY 12:	\$571,386	\$233,262	\$128,933
Expenditures During FY 12:	\$1,276,790	\$250,261	\$124,837
Per Capita Revenue:	\$516	\$65	\$41
Per Capita Expenditures:	\$1,152	\$71	\$43
Revenues over (under) Expenditures:	-\$705,404	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	5.64%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$72,040	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$65	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$86,313	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$626,700	\$235,642	\$
Per Capita Debt:	\$566	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	12/31/2012		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,326,937		
Equalized Assessed Valuation:	\$475,949,312		
Population:	23,448		
Employees:			
	Full Time:	21	
	Part Time:	100	
	Salaries Paid:	\$2,188,608	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,075,562	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$46	\$100	\$64
Revenue Collected During FY 12:	\$2,834,617	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$2,914,141	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$121	\$240	\$156
Per Capita Expenditures:	\$124	\$227	\$142
Revenues over (under) Expenditures:	-\$79,524	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	37.60%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$1,095,843	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$47	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$599,550	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$520,054	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$7,456,106	\$9,384,093	\$5,431,791
Per Capita Debt:	\$318	\$332	\$225
General Obligation Debt over EAV:	1.50%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$4,893,137	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$209	\$48	\$
Revenue Collected During FY 12:	\$1,871,847	\$679,651	\$
Expenditures During FY 12:	\$2,092,461	\$724,082	\$
Per Capita Revenue:	\$80	\$21	\$
Per Capita Expenditures:	\$89	\$23	\$
Operating Income (loss):	-\$220,614	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	230.18%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$4,816,486	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$205	\$47	\$



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:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,359,362		
Equalized Assessed Valuation:	\$348,806,618		
Population:	14,228		
Employees:			
Full Time:	9		
Part Time:	140		
Salaries Paid:	\$1,021,384		

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$2,049,077	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$144	\$100	\$64
Revenue Collected During FY 12:	\$3,081,083	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$2,348,486	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$217	\$240	\$156
Per Capita Expenditures:	\$165	\$227	\$142
Revenues over (under) Expenditures:	\$732,597	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	54.31%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$1,275,575	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$90	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$853,124	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$1,633,485	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$3,757,500	\$9,384,093	\$5,431,791
Per Capita Debt:	\$264	\$332	\$225
General Obligation Debt over EAV:	1.03%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$2,008,712	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$141	\$48	\$
Revenue Collected During FY 12:	\$293,953	\$679,651	\$
Expenditures During FY 12:	\$407,697	\$724,082	\$
Per Capita Revenue:	\$21	\$21	\$
Per Capita Expenditures:	\$29	\$23	\$
Operating Income (loss):	-\$113,744	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	486.87%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$1,984,968	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$140	\$47	\$



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: **4/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$194,304**

Equalized Assessed Valuation: **\$42,408,731**

Population: **700**

Employees:

 Full Time:

 Part Time: **15**

 Salaries Paid: **\$42,826**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$101,609	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$145	\$51	\$24
Revenue Collected During FY 12:	\$158,537	\$233,262	\$128,933
Expenditures During FY 12:	\$117,313	\$250,261	\$124,837
Per Capita Revenue:	\$226	\$65	\$41
Per Capita Expenditures:	\$168	\$71	\$43
Revenues over (under) Expenditures:	\$41,224	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	121.75%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$142,833	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$204	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$47,654	\$48,374	\$
Total Unrestricted Net Assets:	\$95,179	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$303,000**

Equalized Assessed Valuation: **\$55,002,183**

Population: **3,200**

Employees:

 Full Time:

 Part Time: **16**

 Salaries Paid: **\$21,247**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$29,187	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$9	\$51	\$24
Revenue Collected During FY 12:	\$224,118	\$233,262	\$128,933
Expenditures During FY 12:	\$176,016	\$250,261	\$124,837
Per Capita Revenue:	\$70	\$65	\$41
Per Capita Expenditures:	\$55	\$71	\$43
Revenues over (under) Expenditures:	\$48,102	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	43.91%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$77,289	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$24	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$77,289	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$168,000	\$235,642	\$
Per Capita Debt:	\$53	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: 4/30/2012

Accounting Method: Cash With Assets

Appropriation or Budget: \$6,467,000

Equalized Assessed Valuation: \$292,252,466

Population: 32,656

Employees:

- Full Time: 18
- Part Time: 95
- Salaries Paid: \$1,162,197

Blended Component Units

[Empty table for Blended Component Units]

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$631,508	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$19	\$100	\$64
Revenue Collected During FY 12:	\$1,801,578	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,681,234	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$55	\$240	\$156
Per Capita Expenditures:	\$51	\$227	\$142
Revenues over (under) Expenditures:	\$120,344	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	44.72%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$751,852	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$23	\$107	\$69
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,944,211	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	-\$2,388,120	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$624,465	\$9,384,093	\$5,431,791
Per Capita Debt:	\$19	\$332	\$225
General Obligation Debt over EAV:	0.21%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$2,449,520	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$75	\$48	\$
Revenue Collected During FY 12:	\$1,108,897	\$679,651	\$
Expenditures During FY 12:	\$1,400,234	\$724,082	\$
Per Capita Revenue:	\$34	\$21	\$
Per Capita Expenditures:	\$43	\$23	\$
Operating Income (loss):	-\$291,337	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	288.75%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$4,043,133	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$124	\$47	\$



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:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$57,151,657		
Equalized Assessed Valuation:	\$4,177,970,022		
Population:	230,000		
Employees:			
	Full Time:	88	
	Part Time:	633	
	Salaries Paid:	\$7,718,879	

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 12:	\$13,196,744	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$57	\$100	\$64
Revenue Collected During FY 12:	\$24,979,106	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$20,336,393	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$109	\$240	\$156
Per Capita Expenditures:	\$88	\$227	\$142
Revenues over (under) Expenditures:	\$4,642,713	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	81.92%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$16,658,957	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$72	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,973,710	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$22,379,455	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$69,484,700	\$9,384,093	\$5,431,791
Per Capita Debt:	\$302	\$332	\$225
General Obligation Debt over EAV:	1.62%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$237,134	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$24	\$51	\$24
Revenue Collected During FY 12:	\$615,385	\$233,262	\$128,933
Expenditures During FY 12:	\$597,596	\$250,261	\$124,837
Per Capita Revenue:	\$62	\$65	\$41
Per Capita Expenditures:	\$60	\$71	\$43
Revenues over (under) Expenditures:	\$17,789	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	42.66%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$254,923	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$25	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21,292	\$48,374	\$
Total Unrestricted Net Assets:	\$254,923	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$587,900	\$235,642	\$
Per Capita Debt:	\$59	\$52	\$
General Obligation Debt over EAV:	0.75%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **5/31/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,765,000**

Equalized Assessed Valuation: **\$760,153,271**

Population: **17,782**

Employees:

 Full Time: **9**

 Part Time: **65**

 Salaries Paid: **\$761,751**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$833,376	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$47	\$100	\$64
Revenue Collected During FY 12:	\$2,145,234	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,894,618	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$121	\$240	\$156
Per Capita Expenditures:	\$107	\$227	\$142
Revenues over (under) Expenditures:	\$250,616	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	57.21%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$1,083,992	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$61	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$694,944	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$12,062,488	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$693,415	\$9,384,093	\$5,431,791
Per Capita Debt:	\$39	\$332	\$225
General Obligation Debt over EAV:	0.07%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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:	4/30/2012	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$5,851,112	
Equalized Assessed Valuation:	\$561,615,349	
Population:	16,150	
Employees:		
	Full Time:	15
	Part Time:	110
	Salaries Paid:	\$1,612,601

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$731,368	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$45	\$100	\$64
Revenue Collected During FY 12:	\$3,560,973	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$3,912,949	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$220	\$240	\$156
Per Capita Expenditures:	\$242	\$227	\$142
Revenues over (under) Expenditures:	-\$351,976	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	6.59%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$257,785	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$16	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$186,555	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$72,185	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$8,739,470	\$9,384,093	\$5,431,791
Per Capita Debt:	\$541	\$332	\$225
General Obligation Debt over EAV:	1.43%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$3,608,910	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$223	\$48	\$
Revenue Collected During FY 12:	\$316,346	\$679,651	\$
Expenditures During FY 12:	\$316,359	\$724,082	\$
Per Capita Revenue:	\$20	\$21	\$
Per Capita Expenditures:	\$20	\$23	\$
Operating Income (loss):	-\$13	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	1196.93%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$3,786,600	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$234	\$47	\$



STATE OF ILLINOIS
 COMPTROLLER
 JUDY BAAR TOPINKA

FISCAL YEAR 2012

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:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,134,821		
Equalized Assessed Valuation:	\$546,157,943		
Population:	14,034		
Employees:			
	Full Time:	20	
	Part Time:	186	
	Salaries Paid:	\$1,822,952	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$3,319,918	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$237	\$100	\$64
Revenue Collected During FY 12:	\$2,881,699	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$2,378,533	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$205	\$240	\$156
Per Capita Expenditures:	\$169	\$227	\$142
Revenues over (under) Expenditures:	\$503,166	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	156.79%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$3,729,328	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$266	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,590,507	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$3,283,033	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$941,207	\$9,384,093	\$5,431,791
Per Capita Debt:	\$67	\$332	\$225
General Obligation Debt over EAV:	0.17%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$2,303,721	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$164	\$48	\$
Revenue Collected During FY 12:	\$1,336,260	\$679,651	\$
Expenditures During FY 12:	\$1,288,271	\$724,082	\$
Per Capita Revenue:	\$95	\$21	\$
Per Capita Expenditures:	\$92	\$23	\$
Operating Income (loss):	\$47,989	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	189.35%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$2,439,283	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$174	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$350	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$	\$51	\$24
Revenue Collected During FY 12:	\$67,681	\$233,262	\$128,933
Expenditures During FY 12:	\$65,142	\$250,261	\$124,837
Per Capita Revenue:	\$27	\$65	\$41
Per Capita Expenditures:	\$26	\$71	\$43
Revenues over (under) Expenditures:	\$2,539	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	4.43%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$2,889	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$1	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$16,714	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$3	\$51	\$24
Revenue Collected During FY 12:	\$194,641	\$233,262	\$128,933
Expenditures During FY 12:	\$231,657	\$250,261	\$124,837
Per Capita Revenue:	\$39	\$65	\$41
Per Capita Expenditures:	\$46	\$71	\$43
Revenues over (under) Expenditures:	-\$37,016	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	-8.76%	101.95%	61.37%
Ending Fund Balance for FY 12:	-\$20,302	\$164,563	\$65,817
Per Capita Ending Fund Balance:	-\$4	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: **County:**

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,646,465	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$64	\$100	\$64
Revenue Collected During FY 12:	\$2,146,947	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$2,067,431	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$83	\$240	\$156
Per Capita Expenditures:	\$80	\$227	\$142
Revenues over (under) Expenditures:	\$79,516	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	84.67%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$1,750,519	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$68	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,816,077	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$289,415	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,316,785	\$9,384,093	\$5,431,791
Per Capita Debt:	\$89	\$332	\$225
General Obligation Debt over EAV:	0.92%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$2,757,981	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$106	\$48	\$
Revenue Collected During FY 12:	\$990,375	\$679,651	\$
Expenditures During FY 12:	\$1,031,951	\$724,082	\$
Per Capita Revenue:	\$38	\$21	\$
Per Capita Expenditures:	\$40	\$23	\$
Operating Income (loss):	-\$41,576	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	261.27%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$2,696,205	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$104	\$47	\$



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: **4/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$250,750**

Equalized Assessed Valuation: **\$44,905,350**

Population: **2,800**

Employees:

 Full Time:

 Part Time: **20**

 Salaries Paid: **\$53,830**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$215,173	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$77	\$51	\$24
Revenue Collected During FY 12:	\$167,031	\$233,262	\$128,933
Expenditures During FY 12:	\$151,978	\$250,261	\$124,837
Per Capita Revenue:	\$60	\$65	\$41
Per Capita Expenditures:	\$54	\$71	\$43
Revenues over (under) Expenditures:	\$15,053	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	151.49%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$230,226	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$82	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$230,226	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	12/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,573,459		
Equalized Assessed Valuation:	\$242,446,142		
Population:	11,128		
Employees:			
	Full Time:	7	
	Part Time:	182	
	Salaries Paid:	\$824,870	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$704,348	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$63	\$100	\$64
Revenue Collected During FY 12:	\$1,458,458	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,365,430	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$131	\$240	\$156
Per Capita Expenditures:	\$123	\$227	\$142
Revenues over (under) Expenditures:	\$93,028	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	42.57%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$581,203	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$52	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$217,103	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$999,750	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$565,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$51	\$332	\$225
General Obligation Debt over EAV:	0.23%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$137.114	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$12	\$48	\$
Revenue Collected During FY 12:	\$156.056	\$679,651	\$
Expenditures During FY 12:	\$144.067	\$724,082	\$
Per Capita Revenue:	\$14	\$21	\$
Per Capita Expenditures:	\$13	\$23	\$
Operating Income (loss):	\$11.989	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	103.50%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$149.103	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$13	\$47	\$



FISCAL YEAR 2012

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: 4/30/2012

Accounting Method: Modified Accrual

Appropriation or Budget: \$12,491,975

Equalized Assessed Valuation: \$1,438,309,819

Population: 30,000

Employees:

Full Time: 40

Part Time: 350

Salaries Paid: \$3,540,262

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$2,462,778	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$82	\$100	\$64
Revenue Collected During FY 12:	\$9,834,304	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$8,840,844	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$328	\$240	\$156
Per Capita Expenditures:	\$295	\$227	\$142
Revenues over (under) Expenditures:	\$993,460	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	27.01%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$2,388,128	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$80	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$322,820	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$6,340,269	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$23,923,848	\$9,384,093	\$5,431,791
Per Capita Debt:	\$797	\$332	\$225
General Obligation Debt over EAV:	0.36%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,355,538		
Equalized Assessed Valuation:	\$110,890,433		
Population:	6,000		
Employees:			
	Full Time:	4	
	Part Time:	40	
	Salaries Paid:	\$424,804	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$62,322	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$10	\$51	\$24
Revenue Collected During FY 12:	\$767,798	\$233,262	\$128,933
Expenditures During FY 12:	\$752,601	\$250,261	\$124,837
Per Capita Revenue:	\$128	\$65	\$41
Per Capita Expenditures:	\$125	\$71	\$43
Revenues over (under) Expenditures:	\$15,197	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	10.30%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$77,519	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$13	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$1,146,335	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,200,085	\$235,642	\$
Per Capita Debt:	\$367	\$52	\$
General Obligation Debt over EAV:	0.22%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: 5/31/2012

Accounting Method: Cash With Assets

Appropriation or Budget: \$112,530

Equalized Assessed Valuation: \$18,229,372

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 12:	\$40,678	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$36	\$51	\$24
Revenue Collected During FY 12:	\$48,493	\$233,262	\$128,933
Expenditures During FY 12:	\$51,035	\$250,261	\$124,837
Per Capita Revenue:	\$43	\$65	\$41
Per Capita Expenditures:	\$46	\$71	\$43
Revenues over (under) Expenditures:	-\$2,542	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	74.73%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$38,136	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$34	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$38,136	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	12/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,915,038		
Equalized Assessed Valuation:	\$1,604,283,809		
Population:	36,000		
Employees:			
	Full Time:	30	
	Part Time:	702	
	Salaries Paid:	\$3,088,539	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,824,682	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$51	\$100	\$64
Revenue Collected During FY 12:	\$8,802,585	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$8,356,936	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$245	\$240	\$156
Per Capita Expenditures:	\$232	\$227	\$142
Revenues over (under) Expenditures:	\$445,649	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	26.83%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$2,241,892	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$62	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,590,477	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	-\$463,422	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$14,663,732	\$9,384,093	\$5,431,791
Per Capita Debt:	\$407	\$332	\$225
General Obligation Debt over EAV:	0.84%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: 6/30/2012

Accounting Method: Cash

Appropriation or Budget: \$112,529

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 12:	\$164,947	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$44	\$51	\$24
Revenue Collected During FY 12:	\$96,081	\$233,262	\$128,933
Expenditures During FY 12:	\$112,529	\$250,261	\$124,837
Per Capita Revenue:	\$26	\$65	\$41
Per Capita Expenditures:	\$30	\$71	\$43
Revenues over (under) Expenditures:	-\$16,448	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	131.97%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$148,499	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$40	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$148,499	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	2/28/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,470,000		
Equalized Assessed Valuation:	\$1,017,009,365		
Population:	9,000		
Employees:			
Full Time:	28		
Part Time:	205		
Salaries Paid:	\$2,538,188		

Blended Component Units			

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$2,891,842	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$321	\$100	\$64
Revenue Collected During FY 12:	\$8,091,128	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$7,026,043	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$899	\$240	\$156
Per Capita Expenditures:	\$781	\$227	\$142
Revenues over (under) Expenditures:	\$1,065,085	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	50.82%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$3,570,925	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$397	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$611,489	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$3,289,036	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$12,145,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$1,349	\$332	\$225
General Obligation Debt over EAV:	1.19%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **4/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$35,131,830**

Equalized Assessed Valuation: **\$3,199,279,733**

Population: **55,976**

Employees:

 Full Time: **101**

 Part Time: **974**

 Salaries Paid: **\$10,439,605**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$10,096,802	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$180	\$100	\$64
Revenue Collected During FY 12:	\$22,597,330	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$20,166,870	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$404	\$240	\$156
Per Capita Expenditures:	\$360	\$227	\$142
Revenues over (under) Expenditures:	\$2,430,460	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	48.50%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$9,781,163	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$175	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,572,759	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$14,441,512	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$37,595,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$672	\$332	\$225
General Obligation Debt over EAV:	0.39%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$8,166,382	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$146	\$48	\$
Revenue Collected During FY 12:	\$4,790,427	\$679,651	\$
Expenditures During FY 12:	\$4,489,713	\$724,082	\$
Per Capita Revenue:	\$86	\$21	\$
Per Capita Expenditures:	\$80	\$23	\$
Operating Income (loss):	\$300,714	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	173.70%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$7,798,542	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$139	\$47	\$



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:	4/30/2012		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,440,461		
Equalized Assessed Valuation:	\$456,702,126		
Population:	350		
Employees:			
	Full Time:		15
	Part Time:		37
	Salaries Paid:		\$980,120

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$372,118	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$1,063	\$100	\$64
Revenue Collected During FY 12:	\$1,793,109	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,759,651	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$5,123	\$240	\$156
Per Capita Expenditures:	\$5,028	\$227	\$142
Revenues over (under) Expenditures:	\$33,458	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	23.05%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$405,576	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$1,159	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$554,258	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$276,048	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$775,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$2,214	\$332	\$225
General Obligation Debt over EAV:	0.17%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **4/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,939,000**

Equalized Assessed Valuation: **\$280,953,693**

Population: **20,000**

Employees:

 Full Time: **5**

 Part Time: **40**

 Salaries Paid: **\$557,768**

Blended Component Units

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$139,457	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$7	\$100	\$64
Revenue Collected During FY 12:	\$1,236,454	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,019,649	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$62	\$240	\$156
Per Capita Expenditures:	\$51	\$227	\$142
Revenues over (under) Expenditures:	\$216,805	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	34.94%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$356,263	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$18	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$1,770,276	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$989,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$49	\$332	\$225
General Obligation Debt over EAV:	0.35%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **6/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$36,952**

Equalized Assessed Valuation: **\$51,934,499**

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 12:	\$96,856	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$102	\$51	\$24
Revenue Collected During FY 12:	\$38,528	\$233,262	\$128,933
Expenditures During FY 12:	\$65,680	\$250,261	\$124,837
Per Capita Revenue:	\$41	\$65	\$41
Per Capita Expenditures:	\$69	\$71	\$43
Revenues over (under) Expenditures:	-\$27,152	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	106.13%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$69,704	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$73	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$69,647	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **6/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$106,008**

Equalized Assessed Valuation: **\$38,015,822**

Population: **575**

Employees:

 Full Time: **1**

 Part Time: **1**

 Salaries Paid: **\$29,185**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$13,162	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$23	\$51	\$24
Revenue Collected During FY 12:	\$120,841	\$233,262	\$128,933
Expenditures During FY 12:	\$105,266	\$250,261	\$124,837
Per Capita Revenue:	\$210	\$65	\$41
Per Capita Expenditures:	\$183	\$71	\$43
Revenues over (under) Expenditures:	\$15,575	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	27.30%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$28,737	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$50	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$20,691	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$4,681	\$235,642	\$
Per Capita Debt:	\$8	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **4/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,024,245**

Equalized Assessed Valuation: **\$47,881,742**

Population: **5,202**

Employees:

 Full Time:

 Part Time: **7**

 Salaries Paid: **\$84,255**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$33,992	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$7	\$51	\$24
Revenue Collected During FY 12:	\$718,494	\$233,262	\$128,933
Expenditures During FY 12:	\$510,359	\$250,261	\$124,837
Per Capita Revenue:	\$138	\$65	\$41
Per Capita Expenditures:	\$98	\$71	\$43
Revenues over (under) Expenditures:	\$208,135	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	47.44%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$242,127	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$47	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$56,590	\$48,374	\$
Total Unrestricted Net Assets:	\$185,537	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$287,344	\$235,642	\$
Per Capita Debt:	\$55	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,229,707	\$9,384,093	\$5,431,791
Per Capita Debt:	\$75	\$332	\$225
General Obligation Debt over EAV:	0.04%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: 4/14/2012

Accounting Method: Cash

Appropriation or Budget: \$77,389

Equalized Assessed Valuation: \$21,973,964

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 12:	\$28,464	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$16	\$51	\$24
Revenue Collected During FY 12:	\$39,323	\$233,262	\$128,933
Expenditures During FY 12:	\$55,803	\$250,261	\$124,837
Per Capita Revenue:	\$22	\$65	\$41
Per Capita Expenditures:	\$31	\$71	\$43
Revenues over (under) Expenditures:	-\$16,480	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	21.48%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$11,984	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$7	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2012

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: 5/31/2012

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,876,771

Equalized Assessed Valuation: \$636,779,328

Population: 10,000

Employees:

Full Time:	17
Part Time:	66
Salaries Paid:	\$1,399,051

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,441,213	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$144	\$100	\$64
Revenue Collected During FY 12:	\$3,313,957	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$3,270,411	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$331	\$240	\$156
Per Capita Expenditures:	\$327	\$227	\$142
Revenues over (under) Expenditures:	\$43,546	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	45.54%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$1,489,234	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$149	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,344,894	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$2,375,032	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$5,029,475	\$9,384,093	\$5,431,791
Per Capita Debt:	\$503	\$332	\$225
General Obligation Debt over EAV:	0.67%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **4/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$35,405**

Equalized Assessed Valuation: **\$16,871,941**

Population: **1,615**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$8,798**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$33,461	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$21	\$51	\$24
Revenue Collected During FY 12:	\$29,495	\$233,262	\$128,933
Expenditures During FY 12:	\$36,637	\$250,261	\$124,837
Per Capita Revenue:	\$18	\$65	\$41
Per Capita Expenditures:	\$23	\$71	\$43
Revenues over (under) Expenditures:	-\$7,142	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	71.84%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$26,319	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$16	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,919,908		
Equalized Assessed Valuation:	\$1,204,262,913		
Population:	34,295		
Employees:			
	Full Time:	39	
	Part Time:	382	
	Salaries Paid:	\$4,171,933	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 12:	\$3,749,033	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$109	\$100	\$64
Revenue Collected During FY 12:	\$8,832,201	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$8,627,364	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$258	\$240	\$156
Per Capita Expenditures:	\$252	\$227	\$142
Revenues over (under) Expenditures:	\$204,837	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	40.73%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$3,513,870	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$102	\$107	\$69

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,048,300	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$6,186,081	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$9,824,635	\$9,384,093	\$5,431,791
Per Capita Debt:	\$286	\$332	\$225
General Obligation Debt over EAV:	0.07%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **5/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$420,708**

Equalized Assessed Valuation: **\$42,231,363**

Population: **2,951**

Employees:

 Full Time:

 Part Time: **35**

 Salaries Paid: **\$73,322**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$92,174	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$31	\$51	\$24
Revenue Collected During FY 12:	\$232,984	\$233,262	\$128,933
Expenditures During FY 12:	\$199,220	\$250,261	\$124,837
Per Capita Revenue:	\$79	\$65	\$41
Per Capita Expenditures:	\$68	\$71	\$43
Revenues over (under) Expenditures:	\$33,764	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	63.22%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$125,938	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$43	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$509	\$5,774	\$
Total Unreserved Funds:	\$125,429	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$615,000	\$235,642	\$
Per Capita Debt:	\$208	\$52	\$
General Obligation Debt over EAV:	1.46%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Hampshire Park District**

Unit Code: **045/070/12** County: **KANE**

Fiscal Year End: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,112,885**

Equalized Assessed Valuation: **\$286,703,714**

Population: **8,000**

Employees:

 Full Time: **4**

 Part Time: **30**

 Salaries Paid: **\$387,918**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$268,362	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$34	\$51	\$24
Revenue Collected During FY 12:	\$790,485	\$233,262	\$128,933
Expenditures During FY 12:	\$885,948	\$250,261	\$124,837
Per Capita Revenue:	\$99	\$65	\$41
Per Capita Expenditures:	\$111	\$71	\$43
Revenues over (under) Expenditures:	-\$95,463	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	18.40%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$163,006	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$20	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$44,571	\$48,374	\$
Total Unrestricted Net Assets:	\$157,899	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,740,000	\$235,642	\$
Per Capita Debt:	\$218	\$52	\$
General Obligation Debt over EAV:	0.61%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$41,040	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$33	\$51	\$24
Revenue Collected During FY 12:	\$94,434	\$233,262	\$128,933
Expenditures During FY 12:	\$102,446	\$250,261	\$124,837
Per Capita Revenue:	\$77	\$65	\$41
Per Capita Expenditures:	\$83	\$71	\$43
Revenues over (under) Expenditures:	-\$8,012	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	32.24%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$33,028	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$27	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$33,028	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,071,827		
Equalized Assessed Valuation:	\$618,737,802		
Population:	36,000		
Employees:			
	Full Time:	19	
	Part Time:	232	
	Salaries Paid:	\$1,578,488	

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 12:	\$668,306	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$19	\$100	\$64
Revenue Collected During FY 12:	\$3,405,447	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$3,167,565	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$95	\$240	\$156
Per Capita Expenditures:	\$88	\$227	\$142
Revenues over (under) Expenditures:	\$237,882	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	27.53%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$872,159	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$24	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,892,785	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$1,260,745	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$5,746,810	\$9,384,093	\$5,431,791
Per Capita Debt:	\$160	\$332	\$225
General Obligation Debt over EAV:	0.13%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **6/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$117,206**

Equalized Assessed Valuation: **\$19,729,546**

Population: **1,201**

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 12:	\$20,310	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$17	\$51	\$24
Revenue Collected During FY 12:	\$100,060	\$233,262	\$128,933
Expenditures During FY 12:	\$71,773	\$250,261	\$124,837
Per Capita Revenue:	\$83	\$65	\$41
Per Capita Expenditures:	\$60	\$71	\$43
Revenues over (under) Expenditures:	\$28,287	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	67.71%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$48,597	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$40	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$48,597	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: 6/30/2012

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,137,516

Equalized Assessed Valuation: \$90,339,671

Population: 9,039

Employees:

 Full Time: 4

 Part Time: 24

 Salaries Paid: \$181,912

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$176,412	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$20	\$51	\$24
Revenue Collected During FY 12:	\$425,052	\$233,262	\$128,933
Expenditures During FY 12:	\$400,467	\$250,261	\$124,837
Per Capita Revenue:	\$47	\$65	\$41
Per Capita Expenditures:	\$44	\$71	\$43
Revenues over (under) Expenditures:	\$24,585	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	48.14%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$192,787	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$21	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$192,787	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$350,000	\$235,642	\$
Per Capita Debt:	\$39	\$52	\$
General Obligation Debt over EAV:	0.39%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	-\$37	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$41.496	\$15,864	\$
Expenditures During FY 12:	\$49.843	\$16,569	\$
Per Capita Revenue:	\$5	\$2	\$
Per Capita Expenditures:	\$6	\$2	\$
Operating Income (loss):	-\$8.347	-\$706	\$
Ratio of Retained Earnings to Expenditures:	-0.35%	21.91%	0.00%
Ending Retained Earnings for FY 12:	-\$174	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Harvey Park District	
Unit Code:	016/300/12	County: COOK
Fiscal Year End:	4/30/2012	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$1,676,405	
Equalized Assessed Valuation:	\$233,748,658	
Population:	25,309	
Employees:		
	Full Time:	17
	Part Time:	4
	Salaries Paid:	\$496,160

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	-\$295,703	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	-\$12	\$51	\$24
Revenue Collected During FY 12:	\$772,738	\$233,262	\$128,933
Expenditures During FY 12:	\$1,132,169	\$250,261	\$124,837
Per Capita Revenue:	\$31	\$65	\$41
Per Capita Expenditures:	\$45	\$71	\$43
Revenues over (under) Expenditures:	-\$359,431	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	-29.59%	101.95%	61.37%
Ending Fund Balance for FY 12:	-\$335,033	\$164,563	\$65,817
Per Capita Ending Fund Balance:	-\$13	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	-\$335,033	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$170,000	\$235,642	\$
Per Capita Debt:	\$7	\$52	\$
General Obligation Debt over EAV:	0.07%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$305,000	\$235,642	\$
Per Capita Debt:	\$92	\$52	\$
General Obligation Debt over EAV:	0.50%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,422,605**

Equalized Assessed Valuation: **\$120,914,021**

Population: **14,645**

Employees:

 Full Time: **5**

 Part Time: **26**

 Salaries Paid: **\$379,413**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$793,387	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$54	\$51	\$24
Revenue Collected During FY 12:	\$730,823	\$233,262	\$128,933
Expenditures During FY 12:	\$676,780	\$250,261	\$124,837
Per Capita Revenue:	\$50	\$65	\$41
Per Capita Expenditures:	\$46	\$71	\$43
Revenues over (under) Expenditures:	\$54,043	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	124.42%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$842,075	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$57	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$472,595	\$48,374	\$
Total Unrestricted Net Assets:	\$450,541	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,246,400	\$235,642	\$
Per Capita Debt:	\$85	\$52	\$
General Obligation Debt over EAV:	0.13%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **4/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,848,684**

Equalized Assessed Valuation: **\$167,719,937**

Population: **14,162**

Employees:

 Full Time: **13**

 Part Time: **24**

 Salaries Paid: **\$832,526**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	-\$709,833	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	-\$50	\$100	\$64
Revenue Collected During FY 12:	\$1,058,321	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,261,193	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$75	\$240	\$156
Per Capita Expenditures:	\$89	\$227	\$142
Revenues over (under) Expenditures:	-\$202,872	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	29.19%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$368,152	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$26	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$1,859,324	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,970,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$210	\$332	\$225
General Obligation Debt over EAV:	1.77%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **6/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$352,210**

Equalized Assessed Valuation: **\$28,829,876**

Population: **757**

Employees:

 Full Time: **1**

 Part Time: **17**

 Salaries Paid: **\$91,793**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$282,290	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$373	\$51	\$24
Revenue Collected During FY 12:	\$283,924	\$233,262	\$128,933
Expenditures During FY 12:	\$223,746	\$250,261	\$124,837
Per Capita Revenue:	\$375	\$65	\$41
Per Capita Expenditures:	\$296	\$71	\$43
Revenues over (under) Expenditures:	\$60,178	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	153.06%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$342,468	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$452	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,020	\$48,374	\$
Total Unrestricted Net Assets:	\$342,468	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$132,000	\$235,642	\$
Per Capita Debt:	\$174	\$52	\$
General Obligation Debt over EAV:	0.46%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **5/31/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$311,768**

Equalized Assessed Valuation: **\$125,610,389**

Population: **12,000**

Employees:

 Full Time: **3**

 Part Time: **32**

 Salaries Paid: **\$139,843**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$146,312	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$12	\$51	\$24
Revenue Collected During FY 12:	\$366,917	\$233,262	\$128,933
Expenditures During FY 12:	\$358,465	\$250,261	\$124,837
Per Capita Revenue:	\$31	\$65	\$41
Per Capita Expenditures:	\$30	\$71	\$43
Revenues over (under) Expenditures:	\$8,452	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	43.17%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$154,764	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$13	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	-\$3,565	\$48,374	\$
Total Unrestricted Net Assets:	\$419,154	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	4/30/2012	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$3,945,002	
Equalized Assessed Valuation:	\$466,218,689	
Population:	15,600	
Employees:		
	Full Time:	7
	Part Time:	31
	Salaries Paid:	\$566,531

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,299,149	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$83	\$100	\$64
Revenue Collected During FY 12:	\$1,352,207	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,262,155	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$87	\$240	\$156
Per Capita Expenditures:	\$81	\$227	\$142
Revenues over (under) Expenditures:	\$90,052	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	104.12%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$1,314,201	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$84	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$261,550	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$1,771,914	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,085,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$134	\$332	\$225
General Obligation Debt over EAV:	0.45%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2012

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:	3/31/2012	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$19,608,004	
Equalized Assessed Valuation:	\$2,354,383,357	
Population:	29,882	
Employees:		
	Full Time:	76
	Part Time:	10
	Salaries Paid:	\$7,638,106

Blended Component Units		

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$18,789,050	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$629	\$100	\$64
Revenue Collected During FY 12:	\$18,452,417	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$16,661,312	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$618	\$240	\$156
Per Capita Expenditures:	\$558	\$227	\$142
Revenues over (under) Expenditures:	\$1,791,105	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	123.52%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$20,580,155	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$689	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,526,882	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$20,952,528	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$8,375,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$280	\$332	\$225
General Obligation Debt over EAV:	0.36%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Hodgkins Park District**

Unit Code: **016/335/12** County: **COOK**

Fiscal Year End: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,351,463**

Equalized Assessed Valuation: **\$145,270,271**

Population: **1,897**

Employees:

 Full Time: **5**

 Part Time: **26**

 Salaries Paid: **\$465,522**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$246,291	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$130	\$100	\$64
Revenue Collected During FY 12:	\$987,035	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$951,371	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$520	\$240	\$156
Per Capita Expenditures:	\$502	\$227	\$142
Revenues over (under) Expenditures:	\$35,664	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	29.64%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$281,955	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$149	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$27,891	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$40,871	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,604,250	\$9,384,093	\$5,431,791
Per Capita Debt:	\$846	\$332	\$225
General Obligation Debt over EAV:	1.10%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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:	12/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$38,484,178		
Equalized Assessed Valuation:	\$1,541,658,746		
Population:	52,124		
Employees:	Full Time:	65	
	Part Time:	712	
	Salaries Paid:	\$6,496,434	

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$7,454,604	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$143	\$100	\$64
Revenue Collected During FY 12:	\$15,706,943	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$13,659,929	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$301	\$240	\$156
Per Capita Expenditures:	\$262	\$227	\$142
Revenues over (under) Expenditures:	\$2,047,014	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	59.57%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$8,137,124	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$156	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,756,429	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$4,832,249	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$66,550,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$1,277	\$332	\$225
General Obligation Debt over EAV:	0.67%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: 12/31/2012

Accounting Method: Cash

Appropriation or Budget: \$606,138

Equalized Assessed Valuation: \$54,656,302

Population: 3,000

Employees:

 Full Time: 2

 Part Time: 20

 Salaries Paid: \$177,694

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$421,551	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$141	\$51	\$24
Revenue Collected During FY 12:	\$619,908	\$233,262	\$128,933
Expenditures During FY 12:	\$489,247	\$250,261	\$124,837
Per Capita Revenue:	\$207	\$65	\$41
Per Capita Expenditures:	\$163	\$71	\$43
Revenues over (under) Expenditures:	\$130,661	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	112.87%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$552,212	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$184	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$406,654	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	4/30/2012	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$17,064,276	
Equalized Assessed Valuation:	\$658,788,724	
Population:	29,683	
Employees:		
	Full Time:	52
	Part Time:	590
	Salaries Paid:	\$5,041,073

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$4,565,171	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$154	\$100	\$64
Revenue Collected During FY 12:	\$6,895,863	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$6,722,310	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$232	\$240	\$156
Per Capita Expenditures:	\$226	\$227	\$142
Revenues over (under) Expenditures:	\$173,553	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	67.44%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$4,533,219	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$153	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,634,101	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$5,574,935	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$15,468,198	\$9,384,093	\$5,431,791
Per Capita Debt:	\$521	\$332	\$225
General Obligation Debt over EAV:	2.30%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$11,771,734	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$397	\$48	\$
Revenue Collected During FY 12:	\$4,697,579	\$679,651	\$
Expenditures During FY 12:	\$5,162,348	\$724,082	\$
Per Capita Revenue:	\$158	\$21	\$
Per Capita Expenditures:	\$174	\$23	\$
Operating Income (loss):	-\$464,769	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	223.01%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$11,512,470	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$388	\$47	\$



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: **9/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$114,557**

Equalized Assessed Valuation: **\$75,543,476**

Population: **4,500**

Employees:

 Full Time: **1**

 Part Time: **2**

 Salaries Paid: **\$32,438**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$77,069	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$17	\$51	\$24
Revenue Collected During FY 12:	\$182,007	\$233,262	\$128,933
Expenditures During FY 12:	\$114,557	\$250,261	\$124,837
Per Capita Revenue:	\$40	\$65	\$41
Per Capita Expenditures:	\$25	\$71	\$43
Revenues over (under) Expenditures:	\$67,450	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	126.15%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$144,519	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$32	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$144,519	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$5,965	\$235,642	\$
Per Capita Debt:	\$1	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	12/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,495,315		
Equalized Assessed Valuation:	\$1,181,273,505		
Population:	40,000		
Employees:			
	Full Time:	28	
	Part Time:	286	
	Salaries Paid:	\$2,674,555	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$2,951,000	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$74	\$100	\$64
Revenue Collected During FY 12:	\$6,222,848	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$6,832,498	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$156	\$240	\$156
Per Capita Expenditures:	\$171	\$227	\$142
Revenues over (under) Expenditures:	-\$609,650	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	34.27%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$2,341,350	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$59	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,339,580	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$2,047,736	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$15,053,517	\$9,384,093	\$5,431,791
Per Capita Debt:	\$376	\$332	\$225
General Obligation Debt over EAV:	0.80%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **4/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$268,500**

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 12:	\$74,731	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$57	\$51	\$24
Revenue Collected During FY 12:	\$28,391	\$233,262	\$128,933
Expenditures During FY 12:	\$32,857	\$250,261	\$124,837
Per Capita Revenue:	\$22	\$65	\$41
Per Capita Expenditures:	\$25	\$71	\$43
Revenues over (under) Expenditures:	-\$4,466	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	213.85%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$70,265	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$54	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **4/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$27,501**

Equalized Assessed Valuation: **\$22,582,856**

Population: **1,563**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Number Submitted = 1

Illini Park Dist

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$5,797	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$4	\$51	\$24
Revenue Collected During FY 12:	\$27,297	\$233,262	\$128,933
Expenditures During FY 12:	\$22,304	\$250,261	\$124,837
Per Capita Revenue:	\$17	\$65	\$41
Per Capita Expenditures:	\$14	\$71	\$43
Revenues over (under) Expenditures:	\$4,993	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	48.38%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$10,790	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$7	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$794,953	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$199	\$51	\$24
Revenue Collected During FY 12:	\$485,188	\$233,262	\$128,933
Expenditures During FY 12:	\$621,293	\$250,261	\$124,837
Per Capita Revenue:	\$121	\$65	\$41
Per Capita Expenditures:	\$155	\$71	\$43
Revenues over (under) Expenditures:	-\$136,105	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	106.04%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$658,848	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$165	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$187,498	\$48,374	\$
Total Unrestricted Net Assets:	\$107,178	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$418,000	\$235,642	\$
Per Capita Debt:	\$105	\$52	\$
General Obligation Debt over EAV:	0.17%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,265,195		
Equalized Assessed Valuation:	\$497,306,285		
Population:	8,636		
Employees:			
Full Time:	13		
Part Time:	400		
Salaries Paid:	\$1,187,987		

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,629,465	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$189	\$100	\$64
Revenue Collected During FY 12:	\$2,907,513	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$2,905,945	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$337	\$240	\$156
Per Capita Expenditures:	\$336	\$227	\$142
Revenues over (under) Expenditures:	\$1,568	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	49.25%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$1,431,033	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$166	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,854,839	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	-\$1,850,740	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$5,884,416	\$9,384,093	\$5,431,791
Per Capita Debt:	\$681	\$332	\$225
General Obligation Debt over EAV:	1.18%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	-\$117,814	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	-\$9	\$51	\$24
Revenue Collected During FY 12:	\$516,405	\$233,262	\$128,933
Expenditures During FY 12:	\$627,326	\$250,261	\$124,837
Per Capita Revenue:	\$38	\$65	\$41
Per Capita Expenditures:	\$46	\$71	\$43
Revenues over (under) Expenditures:	-\$110,921	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	-36.46%	101.95%	61.37%
Ending Fund Balance for FY 12:	-\$228,735	\$164,563	\$65,817
Per Capita Ending Fund Balance:	-\$17	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$973,018	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$300,000	\$235,642	\$
Per Capita Debt:	\$22	\$52	\$
General Obligation Debt over EAV:	0.24%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2012

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:	4/30/2012
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$20,869,628
Equalized Assessed Valuation:	\$2,043,860,608
Population:	125,000
Employees:	
Full Time:	73
Part Time:	921
Salaries Paid:	\$7,994,105

Blended Component Units
Empty area for Blended Component Units data

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 12:	\$673,143	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$5	\$100	\$64
Revenue Collected During FY 12:	\$15,130,991	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$14,836,390	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$121	\$240	\$156
Per Capita Expenditures:	\$119	\$227	\$142
Revenues over (under) Expenditures:	\$294,601	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	1.75%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$259,485	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$2	\$107	\$69

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,987,878	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	-\$452,263	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$15,654,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$125	\$332	\$225
General Obligation Debt over EAV:	0.70%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$6,560,802	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$52	\$48	\$
Revenue Collected During FY 12:	\$1,766,013	\$679,651	\$
Expenditures During FY 12:	\$907,392	\$724,082	\$
Per Capita Revenue:	\$14	\$21	\$
Per Capita Expenditures:	\$7	\$23	\$
Operating Income (loss):	\$858,621	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	812.51%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$7,372,608	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$59	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Justice Park District**

Unit Code: **016/375/12** County: **Cook**

Fiscal Year End: **12/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$353,656**

Equalized Assessed Valuation: **\$159,345,193**

Population: **12,982**

Employees:

Full Time: **4**

Part Time: **1**

Salaries Paid: **\$169,026**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$214,358	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$17	\$51	\$24
Revenue Collected During FY 12:	\$424,796	\$233,262	\$128,933
Expenditures During FY 12:	\$362,323	\$250,261	\$124,837
Per Capita Revenue:	\$33	\$65	\$41
Per Capita Expenditures:	\$28	\$71	\$43
Revenues over (under) Expenditures:	\$62,473	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	76.40%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$276,831	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$21	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$318,069	\$48,374	\$
Total Unrestricted Net Assets:	\$620,055	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$719,000	\$235,642	\$
Per Capita Debt:	\$55	\$52	\$
General Obligation Debt over EAV:	0.45%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	-\$792,907	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	-\$61	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	-\$792,907	\$31,535	\$
Per Capita Ending Retained Earnings:	-\$61	\$4	\$



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:	5/31/2012		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,712,500		
Equalized Assessed Valuation:	\$371,792,510		
Population:	32,715		
Employees:			
	Full Time:	26	
	Part Time:	199	
	Salaries Paid:	\$1,154,917	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$438,064	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$13	\$100	\$64
Revenue Collected During FY 12:	\$1,949,236	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,911,692	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$60	\$240	\$156
Per Capita Expenditures:	\$58	\$227	\$142
Revenues over (under) Expenditures:	\$37,544	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	18.83%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$359,900	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$11	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$435,437	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$219,495	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,276,458	\$9,384,093	\$5,431,791
Per Capita Debt:	\$39	\$332	\$225
General Obligation Debt over EAV:	0.16%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$10,904,560	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$333	\$48	\$
Revenue Collected During FY 12:	\$633,092	\$679,651	\$
Expenditures During FY 12:	\$1,305,286	\$724,082	\$
Per Capita Revenue:	\$19	\$21	\$
Per Capita Expenditures:	\$40	\$23	\$
Operating Income (loss):	-\$672,194	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	800.12%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$10,443,895	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$319	\$47	\$



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: **5/31/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$608,887**

Equalized Assessed Valuation: **\$340,657,737**

Population: **2,513**

Employees:

 Full Time: **3**

 Part Time: **44**

 Salaries Paid: **\$267,599**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,553,286	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$618	\$51	\$24
Revenue Collected During FY 12:	\$566,067	\$233,262	\$128,933
Expenditures During FY 12:	\$527,145	\$250,261	\$124,837
Per Capita Revenue:	\$225	\$65	\$41
Per Capita Expenditures:	\$210	\$71	\$43
Revenues over (under) Expenditures:	\$38,922	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	302.04%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$1,592,208	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$634	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,277,256	\$48,374	\$
Total Unrestricted Net Assets:	\$287,733	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$27,219	\$235,642	\$
Per Capita Debt:	\$11	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **12/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,968,200**

Equalized Assessed Valuation: **\$85,407,545**

Population: **11,000**

Employees:

 Full Time: **7**

 Part Time: **67**

 Salaries Paid: **\$511,856**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	-\$487,576	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	-\$44	\$100	\$64
Revenue Collected During FY 12:	\$948,286	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,491,876	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$86	\$240	\$156
Per Capita Expenditures:	\$136	\$227	\$142
Revenues over (under) Expenditures:	-\$543,590	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	159.26%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$2,375,986	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$216	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	-\$70,295	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	-\$689,048	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,591,456	\$9,384,093	\$5,431,791
Per Capita Debt:	\$145	\$332	\$225
General Obligation Debt over EAV:	0.58%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **12/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,610,352**

Equalized Assessed Valuation: **\$192,296,126**

Population: **10,000**

Employees:

 Full Time: **4**

 Part Time: **85**

 Salaries Paid: **\$200,413**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$336,668	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$34	\$51	\$24
Revenue Collected During FY 12:	\$471,058	\$233,262	\$128,933
Expenditures During FY 12:	\$412,242	\$250,261	\$124,837
Per Capita Revenue:	\$47	\$65	\$41
Per Capita Expenditures:	\$41	\$71	\$43
Revenues over (under) Expenditures:	\$58,816	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	93.95%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$387,284	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$39	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$589,055	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$135,000	\$235,642	\$
Per Capita Debt:	\$14	\$52	\$
General Obligation Debt over EAV:	0.07%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$	\$51	\$24
Revenue Collected During FY 12:	\$47,664	\$233,262	\$128,933
Expenditures During FY 12:	\$34,338	\$250,261	\$124,837
Per Capita Revenue:	\$14	\$65	\$41
Per Capita Expenditures:	\$10	\$71	\$43
Revenues over (under) Expenditures:	\$13,326	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	38.81%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$13,326	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$4	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$18,179	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$18	\$51	\$24
Revenue Collected During FY 12:	\$23,847	\$233,262	\$128,933
Expenditures During FY 12:	\$14,880	\$250,261	\$124,837
Per Capita Revenue:	\$24	\$65	\$41
Per Capita Expenditures:	\$15	\$71	\$43
Revenues over (under) Expenditures:	\$8,967	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	182.43%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$27,146	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$27	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$27,146	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2012

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:	4/30/2012		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,285,936		
Equalized Assessed Valuation:	\$653,057,314		
Population:	15,550		
Employees:			
	Full Time:	15	
	Part Time:	84	
	Salaries Paid:	\$1,047,459	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$910,058	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$59	\$100	\$64
Revenue Collected During FY 12:	\$3,061,336	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$2,600,206	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$197	\$240	\$156
Per Capita Expenditures:	\$167	\$227	\$142
Revenues over (under) Expenditures:	\$461,130	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	39.16%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$1,018,188	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$65	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$828,829	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$471,056	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$7,875,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$506	\$332	\$225
General Obligation Debt over EAV:	0.87%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **4/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,883,579**

Equalized Assessed Valuation: **\$363,522,692**

Population: **13,579**

Employees:

 Full Time: **8**

 Part Time: **40**

 Salaries Paid: **\$547,737**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,103,942	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$81	\$100	\$64
Revenue Collected During FY 12:	\$1,212,222	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,172,905	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$89	\$240	\$156
Per Capita Expenditures:	\$86	\$227	\$142
Revenues over (under) Expenditures:	\$39,317	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	97.47%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$1,143,259	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$84	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$518,850	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$779,419	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,500,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$184	\$332	\$225
General Obligation Debt over EAV:	0.69%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **12/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$313,450**

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

Population: **1,230**

Employees:

 Full Time:

 Part Time: **15**

 Salaries Paid: **\$48,192**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,761,634	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$1,432	\$51	\$24
Revenue Collected During FY 12:	\$252,708	\$233,262	\$128,933
Expenditures During FY 12:	\$282,862	\$250,261	\$124,837
Per Capita Revenue:	\$205	\$65	\$41
Per Capita Expenditures:	\$230	\$71	\$43
Revenues over (under) Expenditures:	-\$30,154	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	612.13%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$1,731,480	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$1,408	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$1,904,030	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$7,307	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$10	\$51	\$24
Revenue Collected During FY 12:	\$20,379	\$233,262	\$128,933
Expenditures During FY 12:	\$25,471	\$250,261	\$124,837
Per Capita Revenue:	\$29	\$65	\$41
Per Capita Expenditures:	\$36	\$71	\$43
Revenues over (under) Expenditures:	-\$5,092	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	8.70%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$2,215	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$3	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	12/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,307,085		
Equalized Assessed Valuation:	\$629,048,772		
Population:	8,050		
Employees:			
	Full Time:	13	
	Part Time:	284	
	Salaries Paid:	\$2,248,486	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$168,495	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$21	\$100	\$64
Revenue Collected During FY 12:	\$4,961,225	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$4,952,562	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$616	\$240	\$156
Per Capita Expenditures:	\$615	\$227	\$142
Revenues over (under) Expenditures:	\$8,663	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	17.27%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$855,376	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$106	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$378,445	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$661,626	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$6,027,403	\$9,384,093	\$5,431,791
Per Capita Debt:	\$749	\$332	\$225
General Obligation Debt over EAV:	0.28%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **5/26/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$59,965**

Equalized Assessed Valuation: **\$20,143,122**

Population: **1,400**

Employees:

 Full Time: **1**

 Part Time:

 Salaries Paid: **\$10,400**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$35,021	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$25	\$51	\$24
Revenue Collected During FY 12:	\$70,506	\$233,262	\$128,933
Expenditures During FY 12:	\$65,393	\$250,261	\$124,837
Per Capita Revenue:	\$50	\$65	\$41
Per Capita Expenditures:	\$47	\$71	\$43
Revenues over (under) Expenditures:	\$5,113	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	61.37%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$40,134	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$29	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2012

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:	4/30/2012	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$4,851,063	
Equalized Assessed Valuation:	\$448,432,464	
Population:	28,331	
Employees:		
Full Time:		14
Part Time:		71
Salaries Paid:		\$629,506

Blended Component Units

Blended Component Units		

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,037,986	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$37	\$100	\$64
Revenue Collected During FY 12:	\$1,978,824	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,662,813	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$70	\$240	\$156
Per Capita Expenditures:	\$59	\$227	\$142
Revenues over (under) Expenditures:	\$316,011	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	81.43%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$1,353,997	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$48	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,389,621	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$1,188,792	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$3,113,889	\$9,384,093	\$5,431,791
Per Capita Debt:	\$110	\$332	\$225
General Obligation Debt over EAV:	0.08%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$11,551	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$6	\$51	\$24
Revenue Collected During FY 12:	\$26,004	\$233,262	\$128,933
Expenditures During FY 12:	\$15,675	\$250,261	\$124,837
Per Capita Revenue:	\$13	\$65	\$41
Per Capita Expenditures:	\$8	\$71	\$43
Revenues over (under) Expenditures:	\$10,329	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	139.59%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$21,880	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$11	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$53,265	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$8	\$51	\$24
Revenue Collected During FY 12:	\$104,753	\$233,262	\$128,933
Expenditures During FY 12:	\$99,555	\$250,261	\$124,837
Per Capita Revenue:	\$16	\$65	\$41
Per Capita Expenditures:	\$15	\$71	\$43
Revenues over (under) Expenditures:	\$5,198	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	58.72%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$58,463	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$9	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$90,901	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **4/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$101,300**

Equalized Assessed Valuation: **\$92,573,063**

Population: **5,200**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$4,500**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$50,080	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$10	\$51	\$24
Revenue Collected During FY 12:	\$107,083	\$233,262	\$128,933
Expenditures During FY 12:	\$98,529	\$250,261	\$124,837
Per Capita Revenue:	\$21	\$65	\$41
Per Capita Expenditures:	\$19	\$71	\$43
Revenues over (under) Expenditures:	\$8,554	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	59.51%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$58,634	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$11	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$58,578	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



STATE OF ILLINOIS
 COMPTROLLER
 JUDY BAAR TOPINKA

FISCAL YEAR 2012

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:	4/30/2012	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$7,469,769	
Equalized Assessed Valuation:	\$897,792,038	
Population:	16,000	
Employees:		
	Full Time:	21
	Part Time:	126
	Salaries Paid:	\$1,937,962

Blended Component Units

Blended Component Units	

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 12:	\$3,903,036	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$244	\$100	\$64
Revenue Collected During FY 12:	\$4,389,942	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$4,374,988	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$274	\$240	\$156
Per Capita Expenditures:	\$273	\$227	\$142
Revenues over (under) Expenditures:	\$14,954	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	86.78%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$3,796,769	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$237	\$107	\$69

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,833,837	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$3,562,901	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$14,686,222	\$9,384,093	\$5,431,791
Per Capita Debt:	\$918	\$332	\$225
General Obligation Debt over EAV:	1.63%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,184,105**

Equalized Assessed Valuation: **\$76,258,220**

Population: **5,021**

Employees:

 Full Time:

 Part Time: **84**

 Salaries Paid: **\$165,286**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$214,775	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$43	\$51	\$24
Revenue Collected During FY 12:	\$368,821	\$233,262	\$128,933
Expenditures During FY 12:	\$369,965	\$250,261	\$124,837
Per Capita Revenue:	\$73	\$65	\$41
Per Capita Expenditures:	\$74	\$71	\$43
Revenues over (under) Expenditures:	-\$1,144	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	84.02%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$310,854	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$62	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$52,805	\$48,374	\$
Total Unrestricted Net Assets:	\$258,049	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$791,355	\$235,642	\$
Per Capita Debt:	\$158	\$52	\$
General Obligation Debt over EAV:	0.32%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lewistown Park District**

Unit Code: **029/030/12** County: **FULTON**

Fiscal Year End: **5/31/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$108,525**

Equalized Assessed Valuation: **\$25,080,754**

Population: **3,200**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$13,087**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$52,227	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$16	\$51	\$24
Revenue Collected During FY 12:	\$115,932	\$233,262	\$128,933
Expenditures During FY 12:	\$100,107	\$250,261	\$124,837
Per Capita Revenue:	\$36	\$65	\$41
Per Capita Expenditures:	\$31	\$71	\$43
Revenues over (under) Expenditures:	\$15,825	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	67.98%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$68,052	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$21	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$68,052	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$20,000	\$235,642	\$
Per Capita Debt:	\$6	\$52	\$
General Obligation Debt over EAV:	0.08%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$27,218	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$14	\$51	\$24
Revenue Collected During FY 12:	\$185,254	\$233,262	\$128,933
Expenditures During FY 12:	\$181,776	\$250,261	\$124,837
Per Capita Revenue:	\$93	\$65	\$41
Per Capita Expenditures:	\$91	\$71	\$43
Revenues over (under) Expenditures:	\$3,478	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	16.89%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$30,696	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$15	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$15,105	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$11,374	\$235,642	\$
Per Capita Debt:	\$6	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **5/31/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$164,150**

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

Population: **4,000**

Employees:

 Full Time:

 Part Time: **25**

 Salaries Paid: **\$47,606**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$178,190	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$45	\$51	\$24
Revenue Collected During FY 12:	\$181,928	\$233,262	\$128,933
Expenditures During FY 12:	\$153,631	\$250,261	\$124,837
Per Capita Revenue:	\$45	\$65	\$41
Per Capita Expenditures:	\$38	\$71	\$43
Revenues over (under) Expenditures:	\$28,297	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	134.40%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$206,487	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$52	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,462	\$48,374	\$
Total Unrestricted Net Assets:	\$205,026	\$130,544	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$3,306	\$235,642	\$
Per Capita Debt:	\$1	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **12/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$481,495**

Equalized Assessed Valuation: **\$145,514,060**

Population: **15,100**

Employees:

 Full Time: **7**

 Part Time: **15**

 Salaries Paid: **\$402,601**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$400,150	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$27	\$51	\$24
Revenue Collected During FY 12:	\$820,069	\$233,262	\$128,933
Expenditures During FY 12:	\$820,179	\$250,261	\$124,837
Per Capita Revenue:	\$54	\$65	\$41
Per Capita Expenditures:	\$54	\$71	\$43
Revenues over (under) Expenditures:	-\$110	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	49.13%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$402,918	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$27	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$270,380	\$48,374	\$
Total Unrestricted Net Assets:	\$1,114,421	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$595,000	\$235,642	\$
Per Capita Debt:	\$39	\$52	\$
General Obligation Debt over EAV:	0.41%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,080,051**

Equalized Assessed Valuation: **\$404,435,051**

Population: **14,694**

Employees:

 Full Time: **9**

 Part Time: **51**

 Salaries Paid: **\$760,533**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$297,502	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$20	\$100	\$64
Revenue Collected During FY 12:	\$2,331,018	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$2,422,141	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$159	\$240	\$156
Per Capita Expenditures:	\$165	\$227	\$142
Revenues over (under) Expenditures:	-\$91,123	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	8.52%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$206,379	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$14	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$334,651	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$4,427,252	\$9,384,093	\$5,431,791
Per Capita Debt:	\$301	\$332	\$225
General Obligation Debt over EAV:	0.00%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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:	12/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,285,466		
Equalized Assessed Valuation:	\$1,201,896,498		
Population:	33,000		
Employees:			
	Full Time:	35	
	Part Time:	353	
	Salaries Paid:	\$3,123,342	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$2,830,718	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$86	\$100	\$64
Revenue Collected During FY 12:	\$5,874,903	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$5,677,008	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$178	\$240	\$156
Per Capita Expenditures:	\$172	\$227	\$142
Revenues over (under) Expenditures:	\$197,895	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	51.75%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$2,937,723	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$89	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$549,636	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$3,271,247	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$14,331,047	\$9,384,093	\$5,431,791
Per Capita Debt:	\$434	\$332	\$225
General Obligation Debt over EAV:	1.05%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$2,787,282	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$84	\$48	\$
Revenue Collected During FY 12:	\$1,752,865	\$679,651	\$
Expenditures During FY 12:	\$1,763,169	\$724,082	\$
Per Capita Revenue:	\$53	\$21	\$
Per Capita Expenditures:	\$53	\$23	\$
Operating Income (loss):	-\$10,304	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	161.21%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$2,842,441	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$86	\$47	\$



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$379,119**

Equalized Assessed Valuation: **\$79,488,669**

Population: **6,939**

Employees:

 Full Time: **3**

 Part Time: **2**

 Salaries Paid: **\$157,103**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$25,927	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$4	\$51	\$24
Revenue Collected During FY 12:	\$360,936	\$233,262	\$128,933
Expenditures During FY 12:	\$377,002	\$250,261	\$124,837
Per Capita Revenue:	\$52	\$65	\$41
Per Capita Expenditures:	\$54	\$71	\$43
Revenues over (under) Expenditures:	-\$16,066	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	5.10%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$19,242	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$3	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$25,561	\$48,374	\$
Total Unrestricted Net Assets:	\$19,242	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$117,000	\$235,642	\$
Per Capita Debt:	\$17	\$52	\$
General Obligation Debt over EAV:	0.15%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **12/31/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,905,890**

Equalized Assessed Valuation: **\$1,509,372,499**

Population: **76,000**

Employees:

 Full Time: **37**

 Part Time: **390**

 Salaries Paid: **\$4,060,016**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$3,686,537	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$49	\$100	\$64
Revenue Collected During FY 12:	\$7,760,324	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$7,023,781	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$102	\$240	\$156
Per Capita Expenditures:	\$92	\$227	\$142
Revenues over (under) Expenditures:	\$736,543	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	55.71%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$3,913,080	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$51	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,479,580	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$7,849,034	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$9,425,195	\$9,384,093	\$5,431,791
Per Capita Debt:	\$124	\$332	\$225
General Obligation Debt over EAV:	0.62%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$8,943,278	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$118	\$48	\$
Revenue Collected During FY 12:	\$3,732,446	\$679,651	\$
Expenditures During FY 12:	\$3,895,833	\$724,082	\$
Per Capita Revenue:	\$49	\$21	\$
Per Capita Expenditures:	\$51	\$23	\$
Operating Income (loss):	-\$163,387	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	252.92%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$9,853,517	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$130	\$47	\$



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: **12/31/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,316,356**

Equalized Assessed Valuation: **\$1,352,411,195**

Population: **43,395**

Employees:

 Full Time: **31**

 Part Time:

 Salaries Paid: **\$2,631,668**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,971,385	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$45	\$100	\$64
Revenue Collected During FY 12:	\$6,688,455	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$5,747,963	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$154	\$240	\$156
Per Capita Expenditures:	\$132	\$227	\$142
Revenues over (under) Expenditures:	\$940,492	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	44.98%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$2,585,304	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$60	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$426,658	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$3,044,632	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$8,232,810	\$9,384,093	\$5,431,791
Per Capita Debt:	\$190	\$332	\$225
General Obligation Debt over EAV:	0.60%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,321,329	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$164	\$51	\$24
Revenue Collected During FY 12:	\$165,106	\$233,262	\$128,933
Expenditures During FY 12:	\$654,991	\$250,261	\$124,837
Per Capita Revenue:	\$20	\$65	\$41
Per Capita Expenditures:	\$81	\$71	\$43
Revenues over (under) Expenditures:	-\$489,885	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	126.94%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$831,444	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$103	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$162,908	\$5,774	\$
Total Unreserved Funds:	\$668,536	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2012

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:	12/31/2012		
Accounting Method:	Cash		
Appropriation or Budget:	\$3,038,900		
Equalized Assessed Valuation:	\$180,665,374		
Population:	20,000		
Employees:			
Full Time:			12
Part Time:			80
Salaries Paid:			\$663,437

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$524,713	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$26	\$100	\$64
Revenue Collected During FY 12:	\$932,786	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,002,132	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$47	\$240	\$156
Per Capita Expenditures:	\$50	\$227	\$142
Revenues over (under) Expenditures:	-\$69,346	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	45.44%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$455,367	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$23	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$532,855	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$455,367	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,510,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$76	\$332	\$225
General Obligation Debt over EAV:	0.84%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,162,014		
Equalized Assessed Valuation:	\$273,390,297		
Population:	7,051		
Employees:			
	Full Time:		7
	Part Time:		17
	Salaries Paid:		\$383,112

Blended Component Units

Blended Component Units			

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 12:	\$1,308,679	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$186	\$100	\$64
Revenue Collected During FY 12:	\$1,454,092	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,635,751	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$206	\$240	\$156
Per Capita Expenditures:	\$232	\$227	\$142
Revenues over (under) Expenditures:	-\$181,659	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	44.24%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$723,718	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$103	\$107	\$69

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$539,095	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$605,173	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,809,968	\$9,384,093	\$5,431,791
Per Capita Debt:	\$257	\$332	\$225
General Obligation Debt over EAV:	0.65%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$85,751	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$12	\$48	\$
Revenue Collected During FY 12:	\$219,953	\$679,651	\$
Expenditures During FY 12:	\$216,345	\$724,082	\$
Per Capita Revenue:	\$31	\$21	\$
Per Capita Expenditures:	\$31	\$23	\$
Operating Income (loss):	\$3,608	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	41.30%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$89,359	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$13	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Marengo Park District		
Unit Code:	063/040/12	County:	MCHENRY
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,269,614		
Equalized Assessed Valuation:	\$1,444,414,682		
Population:	7,637		
Employees:	Full Time:	3	
	Part Time:	12	
	Salaries Paid:	\$266,101	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	-\$255,454	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	-\$33	\$100	\$64
Revenue Collected During FY 12:	\$862,837	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$481,313	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$113	\$240	\$156
Per Capita Expenditures:	\$63	\$227	\$142
Revenues over (under) Expenditures:	\$381,524	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	7.81%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$37,613	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$5	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	-\$141,912	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,091,517	\$9,384,093	\$5,431,791
Per Capita Debt:	\$274	\$332	\$225
General Obligation Debt over EAV:	0.12%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$128,066	\$679,651	\$
Expenditures During FY 12:	\$158,422	\$724,082	\$
Per Capita Revenue:	\$17	\$21	\$
Per Capita Expenditures:	\$21	\$23	\$
Operating Income (loss):	-\$30,356	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **6/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,138,539**

Equalized Assessed Valuation: **\$296,509,298**

Population: **17,260**

Employees:

Full Time: **6**

Part Time: **41**

Salaries Paid: **\$338,940**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$499,945	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$29	\$51	\$24
Revenue Collected During FY 12:	\$708,249	\$233,262	\$128,933
Expenditures During FY 12:	\$749,386	\$250,261	\$124,837
Per Capita Revenue:	\$41	\$65	\$41
Per Capita Expenditures:	\$43	\$71	\$43
Revenues over (under) Expenditures:	-\$41,137	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	57.58%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$431,481	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$25	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$319,390	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$505,000	\$235,642	\$
Per Capita Debt:	\$29	\$52	\$
General Obligation Debt over EAV:	0.17%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$393.152	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$23	\$4	\$
Revenue Collected During FY 12:	\$95.102	\$15,864	\$
Expenditures During FY 12:	\$171.018	\$16,569	\$
Per Capita Revenue:	\$6	\$2	\$
Per Capita Expenditures:	\$10	\$2	\$
Operating Income (loss):	-\$75.916	-\$706	\$
Ratio of Retained Earnings to Expenditures:	201.48%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$344.563	\$31,535	\$
Per Capita Ending Retained Earnings:	\$20	\$4	\$



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$123,900**

Equalized Assessed Valuation: **\$20,141,796**

Population: **1,250**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$18,476**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$44,059	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$35	\$51	\$24
Revenue Collected During FY 12:	\$55,472	\$233,262	\$128,933
Expenditures During FY 12:	\$57,689	\$250,261	\$124,837
Per Capita Revenue:	\$44	\$65	\$41
Per Capita Expenditures:	\$46	\$71	\$43
Revenues over (under) Expenditures:	-\$2,217	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	72.53%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$41,842	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$33	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$41,842	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Number Submitted = 1
Mason City Park District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$64,553	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$22	\$51	\$24
Revenue Collected During FY 12:	\$117,876	\$233,262	\$128,933
Expenditures During FY 12:	\$123,695	\$250,261	\$124,837
Per Capita Revenue:	\$41	\$65	\$41
Per Capita Expenditures:	\$43	\$71	\$43
Revenues over (under) Expenditures:	-\$5,819	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	47.48%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$58,734	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$20	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$64,553	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **3/31/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$563,418**

Equalized Assessed Valuation: **\$155,418,550**

Population: **15,817**

Employees:

 Full Time: **1**

 Part Time: **49**

 Salaries Paid: **\$146,066**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$288,670	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$18	\$51	\$24
Revenue Collected During FY 12:	\$412,775	\$233,262	\$128,933
Expenditures During FY 12:	\$459,091	\$250,261	\$124,837
Per Capita Revenue:	\$26	\$65	\$41
Per Capita Expenditures:	\$29	\$71	\$43
Revenues over (under) Expenditures:	-\$46,316	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	56.53%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$259,531	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$16	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$85,709	\$48,374	\$
Total Unrestricted Net Assets:	\$192,007	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$101,000	\$235,642	\$
Per Capita Debt:	\$6	\$52	\$
General Obligation Debt over EAV:	0.06%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,329,522	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$55	\$51	\$24
Revenue Collected During FY 12:	\$480,553	\$233,262	\$128,933
Expenditures During FY 12:	\$451,679	\$250,261	\$124,837
Per Capita Revenue:	\$20	\$65	\$41
Per Capita Expenditures:	\$19	\$71	\$43
Revenues over (under) Expenditures:	\$28,874	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	300.74%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$1,358,396	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$56	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$1,358,394	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$54,619	\$235,642	\$
Per Capita Debt:	\$2	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$49,722	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$166	\$51	\$24
Revenue Collected During FY 12:	\$398,581	\$233,262	\$128,933
Expenditures During FY 12:	\$398,227	\$250,261	\$124,837
Per Capita Revenue:	\$1,329	\$65	\$41
Per Capita Expenditures:	\$1,327	\$71	\$43
Revenues over (under) Expenditures:	\$354	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	12.57%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$50,076	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$167	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$28,775	\$48,374	\$
Total Unrestricted Net Assets:	\$65,997	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$560,000	\$235,642	\$
Per Capita Debt:	\$1,867	\$52	\$
General Obligation Debt over EAV:	0.56%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **12/31/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,186,402**

Equalized Assessed Valuation: **\$363,989,362**

Population: **9,700**

Employees:

 Full Time: **6**

 Part Time: **39**

 Salaries Paid: **\$540,351**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$604,879	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$62	\$100	\$64
Revenue Collected During FY 12:	\$1,493,288	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,455,603	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$154	\$240	\$156
Per Capita Expenditures:	\$150	\$227	\$142
Revenues over (under) Expenditures:	\$37,685	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	44.14%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$642,564	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$66	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$148,130	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$494,433	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$505,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$52	\$332	\$225
General Obligation Debt over EAV:	0.14%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,467,979		
Equalized Assessed Valuation:	\$746,862,270		
Population:	40,000		
Employees:			
	Full Time:		21
	Part Time:		74
	Salaries Paid:		\$1,442,234

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,268,675	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$32	\$100	\$64
Revenue Collected During FY 12:	\$2,973,108	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$2,789,981	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$74	\$240	\$156
Per Capita Expenditures:	\$70	\$227	\$142
Revenues over (under) Expenditures:	\$183,127	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	52.04%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$1,451,802	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$36	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$960,598	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$38,514	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$4,113,039	\$9,384,093	\$5,431,791
Per Capita Debt:	\$103	\$332	\$225
General Obligation Debt over EAV:	0.00%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **5/31/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$740,303**

Equalized Assessed Valuation: **\$84,741,798**

Population: **5,000**

Employees:

 Full Time:

 Part Time: **31**

 Salaries Paid: **\$67,539**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$480,601	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$96	\$51	\$24
Revenue Collected During FY 12:	\$250,787	\$233,262	\$128,933
Expenditures During FY 12:	\$237,582	\$250,261	\$124,837
Per Capita Revenue:	\$50	\$65	\$41
Per Capita Expenditures:	\$48	\$71	\$43
Revenues over (under) Expenditures:	\$13,205	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	207.85%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$493,806	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$99	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$493,806	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **6/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$369,956**

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

Population: **3,636**

Employees:

 Full Time:

 Part Time: **42**

 Salaries Paid: **\$54,073**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$126,491	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$35	\$51	\$24
Revenue Collected During FY 12:	\$195,205	\$233,262	\$128,933
Expenditures During FY 12:	\$206,757	\$250,261	\$124,837
Per Capita Revenue:	\$54	\$65	\$41
Per Capita Expenditures:	\$57	\$71	\$43
Revenues over (under) Expenditures:	-\$11,552	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	64.22%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$132,784	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$37	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$9,017	\$5,774	\$
Total Unreserved Funds:	\$123,767	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$50,000	\$235,642	\$
Per Capita Debt:	\$14	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,601,095		
Equalized Assessed Valuation:	\$265,969,202		
Population:	14,000		
Employees:			
Full Time:	10		
Part Time:	30		
Salaries Paid:	\$504,301		

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,244,136	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$89	\$100	\$64
Revenue Collected During FY 12:	\$1,460,005	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,371,470	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$104	\$240	\$156
Per Capita Expenditures:	\$98	\$227	\$142
Revenues over (under) Expenditures:	\$88,535	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	148.21%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$2,032,671	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$145	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$2,690,371	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$807,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$58	\$332	\$225
General Obligation Debt over EAV:	0.30%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **8/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$42,105**

Equalized Assessed Valuation: **\$16,137,436**

Population: **1,306**

Employees:

 Full Time:

 Part Time: **14**

 Salaries Paid: **\$17,636**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$12,111	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$9	\$51	\$24
Revenue Collected During FY 12:	\$58,448	\$233,262	\$128,933
Expenditures During FY 12:	\$54,630	\$250,261	\$124,837
Per Capita Revenue:	\$45	\$65	\$41
Per Capita Expenditures:	\$42	\$71	\$43
Revenues over (under) Expenditures:	\$3,818	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	29.16%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$15,929	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$12	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$12,111	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$35,000	\$235,642	\$
Per Capita Debt:	\$27	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$89,958	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$82	\$51	\$24
Revenue Collected During FY 12:	\$143,095	\$233,262	\$128,933
Expenditures During FY 12:	\$127,225	\$250,261	\$124,837
Per Capita Revenue:	\$130	\$65	\$41
Per Capita Expenditures:	\$116	\$71	\$43
Revenues over (under) Expenditures:	\$15,870	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	60.35%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$76,782	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$70	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$51,310	\$48,374	\$
Total Unrestricted Net Assets:	-\$37,454	\$130,544	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2012

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:	6/30/2012		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,676,088		
Equalized Assessed Valuation:	\$978,349,179		
Population:	22,000		
Employees:			
Full Time:			17
Part Time:			116
Salaries Paid:			\$1,064,307

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$3,849,582	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$175	\$100	\$64
Revenue Collected During FY 12:	\$2,461,274	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$2,175,017	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$112	\$240	\$156
Per Capita Expenditures:	\$99	\$227	\$142
Revenues over (under) Expenditures:	\$286,257	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	190.15%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$4,135,839	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$188	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$5,431,899	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$4,105,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$187	\$332	\$225
General Obligation Debt over EAV:	0.27%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$5,410,226	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$246	\$48	\$
Revenue Collected During FY 12:	\$838,393	\$679,651	\$
Expenditures During FY 12:	\$952,982	\$724,082	\$
Per Capita Revenue:	\$38	\$21	\$
Per Capita Expenditures:	\$43	\$23	\$
Operating Income (loss):	-\$114,589	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	543.48%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$5,179,226	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$235	\$47	\$



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$159,107**

Equalized Assessed Valuation: **\$70,867,540**

Population: **3,300**

Employees:

 Full Time: **2**

 Part Time: **2**

 Salaries Paid: **\$54,332**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$56,485	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$17	\$51	\$24
Revenue Collected During FY 12:	\$129,664	\$233,262	\$128,933
Expenditures During FY 12:	\$130,558	\$250,261	\$124,837
Per Capita Revenue:	\$39	\$65	\$41
Per Capita Expenditures:	\$40	\$71	\$43
Revenues over (under) Expenditures:	-\$894	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	42.58%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$55,591	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$17	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$31,088	\$48,374	\$
Total Unrestricted Net Assets:	\$37,572	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$107,000	\$235,642	\$
Per Capita Debt:	\$32	\$52	\$
General Obligation Debt over EAV:	0.15%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **12/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$929,625**

Equalized Assessed Valuation: **\$62,771,728**

Population: **10,799**

Employees:

 Full Time: **7**

 Part Time: **44**

 Salaries Paid: **\$335,437**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$532,629	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$49	\$51	\$24
Revenue Collected During FY 12:	\$348,561	\$233,262	\$128,933
Expenditures During FY 12:	\$331,041	\$250,261	\$124,837
Per Capita Revenue:	\$32	\$65	\$41
Per Capita Expenditures:	\$31	\$71	\$43
Revenues over (under) Expenditures:	\$17,520	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	163.17%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$540,149	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$50	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$767,249	\$48,374	\$
Total Unrestricted Net Assets:	\$23,175	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$219,657	\$235,642	\$
Per Capita Debt:	\$20	\$52	\$
General Obligation Debt over EAV:	0.28%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$444,605	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$41	\$4	\$
Revenue Collected During FY 12:	\$410,795	\$15,864	\$
Expenditures During FY 12:	\$440,089	\$16,569	\$
Per Capita Revenue:	\$38	\$2	\$
Per Capita Expenditures:	\$41	\$2	\$
Operating Income (loss):	-\$29,294	-\$706	\$
Ratio of Retained Earnings to Expenditures:	96.64%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$425,311	\$31,535	\$
Per Capita Ending Retained Earnings:	\$39	\$4	\$



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:	3/31/2012		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,013,000		
Equalized Assessed Valuation:	\$517,822,743		
Population:	15,000		
Employees:			
	Full Time:	6	
	Part Time:	83	
	Salaries Paid:	\$508,574	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,411,628	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$94	\$100	\$64
Revenue Collected During FY 12:	\$1,667,581	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,430,309	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$111	\$240	\$156
Per Capita Expenditures:	\$95	\$227	\$142
Revenues over (under) Expenditures:	\$237,272	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	115.28%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$1,648,900	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$110	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$294,153	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$2,066,878	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$4,305,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$287	\$332	\$225
General Obligation Debt over EAV:	0.83%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: 4/30/2012

Accounting Method: Modified Accrual

Appropriation or Budget: \$5,664,900

Equalized Assessed Valuation: \$938,701,732

Population: 22,412

Employees:

Full Time:	29
Part Time:	174
Salaries Paid:	\$2,019,947

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$926,803	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$41	\$100	\$64
Revenue Collected During FY 12:	\$3,857,602	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$3,754,020	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$172	\$240	\$156
Per Capita Expenditures:	\$168	\$227	\$142
Revenues over (under) Expenditures:	\$103,582	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	27.45%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$1,030,385	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$46	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$807,699	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$4,680,822	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,500,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$67	\$332	\$225
General Obligation Debt over EAV:	0.16%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$88,086	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$44	\$51	\$24
Revenue Collected During FY 12:	\$30,376	\$233,262	\$128,933
Expenditures During FY 12:	\$36,393	\$250,261	\$124,837
Per Capita Revenue:	\$15	\$65	\$41
Per Capita Expenditures:	\$18	\$71	\$43
Revenues over (under) Expenditures:	-\$6,017	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	225.51%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$82,069	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$41	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	12/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,682,103		
Equalized Assessed Valuation:	\$1,794,142,635		
Population:	53,050		
Employees:			
	Full Time:	67	
	Part Time:	309	
	Salaries Paid:	\$5,867,391	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$2,868,371	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$54	\$100	\$64
Revenue Collected During FY 12:	\$12,798,553	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$11,579,310	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$241	\$240	\$156
Per Capita Expenditures:	\$218	\$227	\$142
Revenues over (under) Expenditures:	\$1,219,243	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	35.30%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$4,087,614	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$77	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$13,998,409	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$18,841,193	\$9,384,093	\$5,431,791
Per Capita Debt:	\$355	\$332	\$225
General Obligation Debt over EAV:	0.80%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **054/030/12** County: **LOGAN**

Fiscal Year End: **10/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$101,413**

Equalized Assessed Valuation: **\$32,073,902**

Population: **1,566**

Employees:

 Full Time: **1**

 Part Time: **16**

 Salaries Paid: **\$28,444**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$23,759	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$15	\$51	\$24
Revenue Collected During FY 12:	\$89,997	\$233,262	\$128,933
Expenditures During FY 12:	\$90,217	\$250,261	\$124,837
Per Capita Revenue:	\$57	\$65	\$41
Per Capita Expenditures:	\$58	\$71	\$43
Revenues over (under) Expenditures:	-\$220	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	26.09%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$23,539	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$15	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$23,538	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$60,000	\$235,642	\$
Per Capita Debt:	\$38	\$52	\$
General Obligation Debt over EAV:	0.19%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$114,143**

Equalized Assessed Valuation: **\$27,320,493**

Population: **2,000**

Employees:

 Full Time:

 Part Time: **18**

 Salaries Paid: **\$26,028**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$20,329	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$10	\$51	\$24
Revenue Collected During FY 12:	\$55,448	\$233,262	\$128,933
Expenditures During FY 12:	\$40,482	\$250,261	\$124,837
Per Capita Revenue:	\$28	\$65	\$41
Per Capita Expenditures:	\$20	\$71	\$43
Revenues over (under) Expenditures:	\$14,966	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	55.07%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$22,295	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$11	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$22,295	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,568	\$235,642	\$
Per Capita Debt:	\$1	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$40,112	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$20	\$4	\$
Revenue Collected During FY 12:	\$20,430	\$15,864	\$
Expenditures During FY 12:	\$46,551	\$16,569	\$
Per Capita Revenue:	\$10	\$2	\$
Per Capita Expenditures:	\$23	\$2	\$
Operating Income (loss):	-\$26,121	-\$706	\$
Ratio of Retained Earnings to Expenditures:	57.98%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$26,991	\$31,535	\$
Per Capita Ending Retained Earnings:	\$13	\$4	\$



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:	12/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,704,477		
Equalized Assessed Valuation:	\$997,178,188		
Population:	31,186		
Employees:			
	Full Time:	35	
	Part Time:	415	
	Salaries Paid:	\$3,755,487	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$2,944,620	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$94	\$100	\$64
Revenue Collected During FY 12:	\$8,335,336	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$7,684,439	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$267	\$240	\$156
Per Capita Expenditures:	\$246	\$227	\$142
Revenues over (under) Expenditures:	\$650,897	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	47.16%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$3,623,730	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$116	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$900,013	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$2,857,315	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,161,161	\$9,384,093	\$5,431,791
Per Capita Debt:	\$69	\$332	\$225
General Obligation Debt over EAV:	0.21%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **3/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$629,448**

Equalized Assessed Valuation: **\$68,036,039**

Population: **7,990**

Employees:

 Full Time: **2**

 Part Time: **3**

 Salaries Paid: **\$68,509**

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 12:	\$791,594	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$99	\$51	\$24
Revenue Collected During FY 12:	\$280,072	\$233,262	\$128,933
Expenditures During FY 12:	\$314,724	\$250,261	\$124,837
Per Capita Revenue:	\$35	\$65	\$41
Per Capita Expenditures:	\$39	\$71	\$43
Revenues over (under) Expenditures:	-\$34,652	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	288.17%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$906,942	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$114	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$27,254	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$150,000	\$235,642	\$
Per Capita Debt:	\$19	\$52	\$
General Obligation Debt over EAV:	0.22%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	12/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$37,804,864		
Equalized Assessed Valuation:	\$19,972,340,835		
Population:	141,853		
Employees:			
	Full Time:		88
	Part Time:		875
	Salaries Paid:		\$8,860,468

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$32,869,460	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$232	\$100	\$64
Revenue Collected During FY 12:	\$25,646,261	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$24,641,708	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$181	\$240	\$156
Per Capita Expenditures:	\$174	\$227	\$142
Revenues over (under) Expenditures:	\$1,004,553	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	137.83%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$33,964,487	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$239	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,300,643	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$30,137,344	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$35,090,432	\$9,384,093	\$5,431,791
Per Capita Debt:	\$247	\$332	\$225
General Obligation Debt over EAV:	0.10%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$4,907,171	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$35	\$48	\$
Revenue Collected During FY 12:	\$3,929,678	\$679,651	\$
Expenditures During FY 12:	\$3,477,973	\$724,082	\$
Per Capita Revenue:	\$28	\$21	\$
Per Capita Expenditures:	\$25	\$23	\$
Operating Income (loss):	\$451,705	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	153.41%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$5,335,564	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$38	\$47	\$



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: **5/31/2012**

Accounting Method: **Cash**

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

Equalized Assessed Valuation: **\$25,828,761**

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 12:	\$25,994	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$24	\$51	\$24
Revenue Collected During FY 12:	\$23,192	\$233,262	\$128,933
Expenditures During FY 12:	\$23,963	\$250,261	\$124,837
Per Capita Revenue:	\$22	\$65	\$41
Per Capita Expenditures:	\$22	\$71	\$43
Revenues over (under) Expenditures:	-\$771	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	209.59%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$50,223	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$47	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$995	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$69,559	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$34	\$51	\$24
Revenue Collected During FY 12:	\$41,819	\$233,262	\$128,933
Expenditures During FY 12:	\$72,499	\$250,261	\$124,837
Per Capita Revenue:	\$20	\$65	\$41
Per Capita Expenditures:	\$35	\$71	\$43
Revenues over (under) Expenditures:	-\$30,680	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	53.63%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$38,879	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$19	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	4/30/2012	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$11,823,389	
Equalized Assessed Valuation:	\$1,240,873,188	
Population:	57,000	
Employees:		
	Full Time:	37
	Part Time:	418
	Salaries Paid:	\$1,939,271

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$788,012	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$14	\$100	\$64
Revenue Collected During FY 12:	\$3,712,911	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$3,713,527	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$65	\$240	\$156
Per Capita Expenditures:	\$65	\$227	\$142
Revenues over (under) Expenditures:	-\$616	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	21.98%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$816,296	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$14	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$810,011	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,346,835	\$9,384,093	\$5,431,791
Per Capita Debt:	\$41	\$332	\$225
General Obligation Debt over EAV:	0.18%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$2,033,926	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$36	\$48	\$
Revenue Collected During FY 12:	\$1,775,571	\$679,651	\$
Expenditures During FY 12:	\$1,927,405	\$724,082	\$
Per Capita Revenue:	\$31	\$21	\$
Per Capita Expenditures:	\$34	\$23	\$
Operating Income (loss):	-\$151,834	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	96.09%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$1,852,092	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$32	\$47	\$



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:	12/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,731,355		
Equalized Assessed Valuation:	\$1,155,685,359		
Population:	29,803		
Employees:			
	Full Time:	34	
	Part Time:	303	
	Salaries Paid:	\$2,910,673	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$7,587,939	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$255	\$100	\$64
Revenue Collected During FY 12:	\$6,576,685	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$5,293,919	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$221	\$240	\$156
Per Capita Expenditures:	\$178	\$227	\$142
Revenues over (under) Expenditures:	\$1,282,766	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	165.20%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$8,745,705	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$293	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,690,250	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$11,404,590	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$14,817,234	\$9,384,093	\$5,431,791
Per Capita Debt:	\$497	\$332	\$225
General Obligation Debt over EAV:	1.28%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$8,014,253	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$269	\$48	\$
Revenue Collected During FY 12:	\$2,173,998	\$679,651	\$
Expenditures During FY 12:	\$1,782,085	\$724,082	\$
Per Capita Revenue:	\$73	\$21	\$
Per Capita Expenditures:	\$60	\$23	\$
Operating Income (loss):	\$391,913	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	474.13%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$8,449,335	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$284	\$47	\$



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: **4/30/2012**

Accounting Method: **Cash**

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

Equalized Assessed Valuation: **\$23,721,723**

Population: **2,700**

Employees:

Full Time: **2**

Part Time: **21**

Salaries Paid: **\$42,834**

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$139,388	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$52	\$51	\$24
Revenue Collected During FY 12:	\$130,978	\$233,262	\$128,933
Expenditures During FY 12:	\$157,073	\$250,261	\$124,837
Per Capita Revenue:	\$49	\$65	\$41
Per Capita Expenditures:	\$58	\$71	\$43
Revenues over (under) Expenditures:	-\$26,095	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	72.13%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$113,293	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$42	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$113,293	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2012

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:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,492,459		
Equalized Assessed Valuation:	\$627,792,095		
Population:	15,500		
Employees:			
	Full Time:	195	
	Part Time:	15	
	Salaries Paid:	\$1,409,520	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$2,751,607	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$178	\$100	\$64
Revenue Collected During FY 12:	\$2,467,298	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$2,172,016	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$159	\$240	\$156
Per Capita Expenditures:	\$140	\$227	\$142
Revenues over (under) Expenditures:	\$295,282	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	143.59%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$3,118,889	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$201	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$793,680	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$2,584,536	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,287,270	\$9,384,093	\$5,431,791
Per Capita Debt:	\$83	\$332	\$225
General Obligation Debt over EAV:	0.03%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$293.356	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$19	\$48	\$
Revenue Collected During FY 12:	\$1,015.547	\$679,651	\$
Expenditures During FY 12:	\$853.098	\$724,082	\$
Per Capita Revenue:	\$66	\$21	\$
Per Capita Expenditures:	\$55	\$23	\$
Operating Income (loss):	\$162.449	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	44.99%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$383.805	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$25	\$47	\$



STATE OF ILLINOIS
COMPTROLLER
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FISCAL YEAR 2012

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: 12/31/2012

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,585,156

Equalized Assessed Valuation: \$272,819,086

Population: 20,000

Employees:

Full Time:	8
Part Time:	25
Salaries Paid:	\$693,191

Blended Component Units

Blended Component Units			

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$287,694	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$14	\$100	\$64
Revenue Collected During FY 12:	\$1,676,044	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,695,535	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$84	\$240	\$156
Per Capita Expenditures:	\$85	\$227	\$142
Revenues over (under) Expenditures:	-\$19,491	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	10.32%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$175,026	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$9	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$638,502	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$1,033,663	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$540,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$27	\$332	\$225
General Obligation Debt over EAV:	0.20%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$2.956	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$149.474	\$679,651	\$
Expenditures During FY 12:	\$144.205	\$724,082	\$
Per Capita Revenue:	\$7	\$21	\$
Per Capita Expenditures:	\$7	\$23	\$
Operating Income (loss):	\$5.269	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	-5.20%	70.92%	0.00%
Ending Retained Earnings for FY 12:	-\$7.496	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$15,384	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$3	\$51	\$24
Revenue Collected During FY 12:	\$35,015	\$233,262	\$128,933
Expenditures During FY 12:	\$41,469	\$250,261	\$124,837
Per Capita Revenue:	\$6	\$65	\$41
Per Capita Expenditures:	\$7	\$71	\$43
Revenues over (under) Expenditures:	-\$6,454	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	21.53%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$8,930	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$2	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$8,930	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$19,356	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$9	\$51	\$24
Revenue Collected During FY 12:	\$41,078	\$233,262	\$128,933
Expenditures During FY 12:	\$12,209	\$250,261	\$124,837
Per Capita Revenue:	\$19	\$65	\$41
Per Capita Expenditures:	\$6	\$71	\$43
Revenues over (under) Expenditures:	\$28,869	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	395.00%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$48,225	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$22	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$25,222,116		
Equalized Assessed Valuation:	\$3,004,657,723		
Population:	33,170		
Employees:			
	Full Time:	71	
	Part Time:	468	
	Salaries Paid:	\$6,996,960	

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$13,403,722	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$404	\$100	\$64
Revenue Collected During FY 12:	\$17,088,137	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$19,700,943	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$515	\$240	\$156
Per Capita Expenditures:	\$594	\$227	\$142
Revenues over (under) Expenditures:	-\$2,612,806	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	54.77%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$10,790,916	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$325	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,168,514	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$9,577,538	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$11,235,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$339	\$332	\$225
General Obligation Debt over EAV:	0.37%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **6/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,702,340**

Equalized Assessed Valuation: **\$479,676,707**

Population: **5,500**

Employees:

Full Time:	6
Part Time:	69
Salaries Paid:	\$627,632

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$472,849	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$86	\$100	\$64
Revenue Collected During FY 12:	\$1,754,962	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,432,838	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$319	\$240	\$156
Per Capita Expenditures:	\$261	\$227	\$142
Revenues over (under) Expenditures:	\$322,124	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	33.38%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$478,224	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$87	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$153,542	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$541,773	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$715,110	\$9,384,093	\$5,431,791
Per Capita Debt:	\$130	\$332	\$225
General Obligation Debt over EAV:	0.00%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



STATE OF ILLINOIS
 COMPTROLLER
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FISCAL YEAR 2012

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: **4/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,207,296**

Equalized Assessed Valuation: **\$1,624,558,972**

Population: **7,937**

Employees:

Full Time:	26
Part Time:	60
Salaries Paid:	\$2,979,977

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$2,449,310	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$309	\$100	\$64
Revenue Collected During FY 12:	\$5,344,191	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$4,962,875	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$673	\$240	\$156
Per Capita Expenditures:	\$625	\$227	\$142
Revenues over (under) Expenditures:	\$381,316	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	53.01%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$2,630,626	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$331	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$316,304	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$5,339,819	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,830,854	\$9,384,093	\$5,431,791
Per Capita Debt:	\$357	\$332	\$225
General Obligation Debt over EAV:	0.17%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$887,149	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$112	\$48	\$
Revenue Collected During FY 12:	\$996,151	\$679,651	\$
Expenditures During FY 12:	\$911,714	\$724,082	\$
Per Capita Revenue:	\$126	\$21	\$
Per Capita Expenditures:	\$115	\$23	\$
Operating Income (loss):	\$84,437	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	106.57%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$971,586	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$122	\$47	\$



STATE OF ILLINOIS
COMPTROLLER
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FISCAL YEAR 2012

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:	12/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,517,593		
Equalized Assessed Valuation:	\$480,159,996		
Population:	28,000		
Employees:			
Full Time:	15		
Part Time:	171		
Salaries Paid:	\$1,284,015		

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 12:	-\$1,415,380	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	-\$51	\$100	\$64
Revenue Collected During FY 12:	\$2,591,465	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$2,569,180	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$93	\$240	\$156
Per Capita Expenditures:	\$92	\$227	\$142
Revenues over (under) Expenditures:	\$22,285	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	-54.22%	53.37%	44.23%
Ending Fund Balance for FY 12:	-\$1,393,095	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	-\$50	\$107	\$69

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,382,462	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	-\$1,419,712	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,940,785	\$9,384,093	\$5,431,791
Per Capita Debt:	\$69	\$332	\$225
General Obligation Debt over EAV:	0.18%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,440,140		
Equalized Assessed Valuation:	\$3,780,290,892		
Population:	56,690		
Employees:			
	Full Time:	53	
	Part Time:	555	
	Salaries Paid:	\$4,336,207	

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$2,220,152	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$39	\$100	\$64
Revenue Collected During FY 12:	\$5,985,442	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$5,750,640	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$106	\$240	\$156
Per Capita Expenditures:	\$101	\$227	\$142
Revenues over (under) Expenditures:	\$234,802	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	39.81%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$2,289,336	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$40	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$414,213	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$6,119,837	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$3,880,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$68	\$332	\$225
General Obligation Debt over EAV:	0.05%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$15,077,023	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$266	\$48	\$
Revenue Collected During FY 12:	\$3,150,620	\$679,651	\$
Expenditures During FY 12:	\$3,016,392	\$724,082	\$
Per Capita Revenue:	\$56	\$21	\$
Per Capita Expenditures:	\$53	\$23	\$
Operating Income (loss):	\$134,228	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	504.25%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$15,210,290	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$268	\$47	\$



FISCAL YEAR 2012

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:	12/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,695,802		
Equalized Assessed Valuation:	\$1,596,903,799		
Population:	51,878		
Employees:	Full Time:	50	
	Part Time:	495	
	Salaries Paid:	\$4,604,531	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$4,125,350	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$80	\$100	\$64
Revenue Collected During FY 12:	\$13,158,165	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$10,388,586	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$254	\$240	\$156
Per Capita Expenditures:	\$200	\$227	\$142
Revenues over (under) Expenditures:	\$2,769,579	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	44.16%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$4,587,532	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$88	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$671,626	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$12,869,664	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$19,610,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$378	\$332	\$225
General Obligation Debt over EAV:	0.00%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



STATE OF ILLINOIS
 COMPTROLLER
 JUDY BAAR TOPINKA

FISCAL YEAR 2012

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:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,997,544		
Equalized Assessed Valuation:	\$303,955,131		
Population:	2,384		
Employees:			
Full Time:	8		
Part Time:	24		
Salaries Paid:	\$652,349		

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$234,621	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$98	\$100	\$64
Revenue Collected During FY 12:	\$1,284,290	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,225,036	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$539	\$240	\$156
Per Capita Expenditures:	\$514	\$227	\$142
Revenues over (under) Expenditures:	\$59,254	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	23.99%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$293,875	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$123	\$107	\$69
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,578,486	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	-\$70,896	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$720,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$302	\$332	\$225
General Obligation Debt over EAV:	0.24%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **12/31/2012**

Accounting Method: **Cash**

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

Equalized Assessed Valuation: **\$30,188,889**

Population: **1,100**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$19,865**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$25,604	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$23	\$51	\$24
Revenue Collected During FY 12:	\$95,807	\$233,262	\$128,933
Expenditures During FY 12:	\$93,478	\$250,261	\$124,837
Per Capita Revenue:	\$87	\$65	\$41
Per Capita Expenditures:	\$85	\$71	\$43
Revenues over (under) Expenditures:	\$2,329	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	29.88%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$27,933	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$25	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$10,000	\$235,642	\$
Per Capita Debt:	\$9	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **12/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$71,742**

Equalized Assessed Valuation: **\$43,374,691**

Population: **2,005**

Employees:

 Full Time:

 Part Time: **25**

 Salaries Paid: **\$38,810**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$163,801	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$82	\$51	\$24
Revenue Collected During FY 12:	\$92,649	\$233,262	\$128,933
Expenditures During FY 12:	\$80,896	\$250,261	\$124,837
Per Capita Revenue:	\$46	\$65	\$41
Per Capita Expenditures:	\$40	\$71	\$43
Revenues over (under) Expenditures:	\$11,753	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	217.01%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$175,554	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$88	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$202,377	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,600,765		
Equalized Assessed Valuation:	\$214,824,345		
Population:	4,898		
Employees:			
	Full Time:	3	
	Part Time:	15	
	Salaries Paid:	\$368,188	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$177,378	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$36	\$51	\$24
Revenue Collected During FY 12:	\$772,578	\$233,262	\$128,933
Expenditures During FY 12:	\$914,192	\$250,261	\$124,837
Per Capita Revenue:	\$158	\$65	\$41
Per Capita Expenditures:	\$187	\$71	\$43
Revenues over (under) Expenditures:	-\$141,614	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	3.91%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$35,764	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$7	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$1,393,169	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,059,010	\$235,642	\$
Per Capita Debt:	\$420	\$52	\$
General Obligation Debt over EAV:	0.89%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	4/30/2012		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,229,544		
Equalized Assessed Valuation:	\$618,164,304		
Population:	6,800		
Employees:			
Full Time:	21		
Part Time:	104		
Salaries Paid:	\$1,430,772		

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,058,691	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$156	\$100	\$64
Revenue Collected During FY 12:	\$2,883,610	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$4,245,735	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$424	\$240	\$156
Per Capita Expenditures:	\$624	\$227	\$142
Revenues over (under) Expenditures:	-\$1,362,125	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	26.97%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$1,145,204	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$168	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$775,293	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$377,155	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,334,150	\$9,384,093	\$5,431,791
Per Capita Debt:	\$196	\$332	\$225
General Obligation Debt over EAV:	0.21%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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:	12/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$22,745,923		
Equalized Assessed Valuation:	\$1,336,934,094		
Population:	49,815		
Employees:			
	Full Time:	47	
	Part Time:	653	
	Salaries Paid:	\$4,824,237	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$4,328,224	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$87	\$100	\$64
Revenue Collected During FY 12:	\$8,836,561	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$7,834,737	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$177	\$240	\$156
Per Capita Expenditures:	\$157	\$227	\$142
Revenues over (under) Expenditures:	\$1,001,824	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	65.65%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$5,143,756	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$103	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,594,170	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$4,314,074	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$12,870,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$258	\$332	\$225
General Obligation Debt over EAV:	0.96%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$4,243,487	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$85	\$48	\$
Revenue Collected During FY 12:	\$1,544,617	\$679,651	\$
Expenditures During FY 12:	\$1,595,971	\$724,082	\$
Per Capita Revenue:	\$31	\$21	\$
Per Capita Expenditures:	\$32	\$23	\$
Operating Income (loss):	-\$51,354	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	270.50%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$4,317,029	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$87	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$19,885,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$240	\$332	\$225
General Obligation Debt over EAV:	0.46%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$1,565,247	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$19	\$48	\$
Revenue Collected During FY 12:	\$1,709,268	\$679,651	\$
Expenditures During FY 12:	\$2,061,918	\$724,082	\$
Per Capita Revenue:	\$21	\$21	\$
Per Capita Expenditures:	\$25	\$23	\$
Operating Income (loss):	-\$352,650	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	66.21%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$1,365,182	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$16	\$47	\$



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:	12/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,514,186		
Equalized Assessed Valuation:	\$1,725,989,722		
Population:	37,480		
Employees:			
Full Time:	50		
Part Time:	590		
Salaries Paid:	\$5,029,066		

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$4,840,559	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$129	\$100	\$64
Revenue Collected During FY 12:	\$12,566,025	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$11,269,527	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$335	\$240	\$156
Per Capita Expenditures:	\$301	\$227	\$142
Revenues over (under) Expenditures:	\$1,296,498	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	44.21%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$4,982,724	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$133	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,115,357	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$6,156,629	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$3,610,727	\$9,384,093	\$5,431,791
Per Capita Debt:	\$96	\$332	\$225
General Obligation Debt over EAV:	0.21%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **1/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$348,528**

Equalized Assessed Valuation: **\$49,215,520**

Population: **5,889**

Employees:

 Full Time: **1**

 Part Time: **25**

 Salaries Paid: **\$48,954**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	- \$1,389	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$	\$51	\$24
Revenue Collected During FY 12:	\$222,232	\$233,262	\$128,933
Expenditures During FY 12:	\$195,018	\$250,261	\$124,837
Per Capita Revenue:	\$38	\$65	\$41
Per Capita Expenditures:	\$33	\$71	\$43
Revenues over (under) Expenditures:	\$27,214	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	21.76%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$42,439	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$7	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$16,913	\$5,774	\$
Total Unreserved Funds:	\$25,526	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$105,550**

Equalized Assessed Valuation: **\$40,673,988**

Population: **3,500**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$26,505**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$96,644	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$28	\$51	\$24
Revenue Collected During FY 12:	\$114,795	\$233,262	\$128,933
Expenditures During FY 12:	\$76,336	\$250,261	\$124,837
Per Capita Revenue:	\$33	\$65	\$41
Per Capita Expenditures:	\$22	\$71	\$43
Revenues over (under) Expenditures:	\$38,459	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	176.98%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$135,103	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$39	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$135,103	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	6/30/2012		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$13,156,569		
Equalized Assessed Valuation:	\$491,287,229		
Population:	34,000		
Employees:			
	Full Time:	37	
	Part Time:	279	
	Salaries Paid:	\$2,579,557	

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 12:	\$1,066,093	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$31	\$100	\$64
Revenue Collected During FY 12:	\$3,487,535	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$3,854,618	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$103	\$240	\$156
Per Capita Expenditures:	\$113	\$227	\$142
Revenues over (under) Expenditures:	-\$367,083	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	22.87%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$881,587	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$26	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,188,299	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$200,442	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$8,403,255	\$9,384,093	\$5,431,791
Per Capita Debt:	\$247	\$332	\$225
General Obligation Debt over EAV:	1.65%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$2,157,288	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$63	\$48	\$
Revenue Collected During FY 12:	\$2,470,023	\$679,651	\$
Expenditures During FY 12:	\$2,311,896	\$724,082	\$
Per Capita Revenue:	\$73	\$21	\$
Per Capita Expenditures:	\$68	\$23	\$
Operating Income (loss):	\$158,127	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	92.35%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$2,135,005	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$63	\$47	\$



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: **4/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$559,672**

Equalized Assessed Valuation: **\$94,004,503**

Population: **3,385**

Employees:

 Full Time: **1**

 Part Time: **9**

 Salaries Paid: **\$57,971**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$288,035	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$85	\$51	\$24
Revenue Collected During FY 12:	\$240,854	\$233,262	\$128,933
Expenditures During FY 12:	\$359,411	\$250,261	\$124,837
Per Capita Revenue:	\$71	\$65	\$41
Per Capita Expenditures:	\$106	\$71	\$43
Revenues over (under) Expenditures:	-\$118,557	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	47.15%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$169,478	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$50	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$169,478	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$498,066	\$235,642	\$
Per Capita Debt:	\$147	\$52	\$
General Obligation Debt over EAV:	0.53%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **4/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$56,066**

Equalized Assessed Valuation: **\$6,405,001**

Population: **2,000**

Employees:

 Full Time:

 Part Time: **20**

 Salaries Paid: **\$32,139**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$5,096	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$3	\$51	\$24
Revenue Collected During FY 12:	\$85,860	\$233,262	\$128,933
Expenditures During FY 12:	\$89,477	\$250,261	\$124,837
Per Capita Revenue:	\$43	\$65	\$41
Per Capita Expenditures:	\$45	\$71	\$43
Revenues over (under) Expenditures:	-\$3,617	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	1.65%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$1,479	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$1	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **4/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$39,360**

Equalized Assessed Valuation: **\$8,958,281**

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 12:	\$2,740	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$5	\$51	\$24
Revenue Collected During FY 12:	\$28,669	\$233,262	\$128,933
Expenditures During FY 12:	\$26,820	\$250,261	\$124,837
Per Capita Revenue:	\$57	\$65	\$41
Per Capita Expenditures:	\$53	\$71	\$43
Revenues over (under) Expenditures:	\$1,849	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	17.11%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$4,589	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$9	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2012

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:	6/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,802,264		
Equalized Assessed Valuation:	\$2,519,445,639		
Population:	125,000		
Employees:			
Full Time:			38
Part Time:			159
Salaries Paid:			\$2,608,197

Blended Component Units

<div style="border: 1px solid black; height: 100%;"></div>
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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$3,742,773	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$30	\$100	\$64
Revenue Collected During FY 12:	\$5,903,300	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$5,576,215	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$47	\$240	\$156
Per Capita Expenditures:	\$45	\$227	\$142
Revenues over (under) Expenditures:	\$327,085	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	72.99%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$4,069,858	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$33	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,636,928	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$6,068,536	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$5,950,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$48	\$332	\$225
General Obligation Debt over EAV:	0.24%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$86,756	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$1	\$48	\$
Revenue Collected During FY 12:	\$185,711	\$679,651	\$
Expenditures During FY 12:	\$176,209	\$724,082	\$
Per Capita Revenue:	\$1	\$21	\$
Per Capita Expenditures:	\$1	\$23	\$
Operating Income (loss):	\$9,502	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	54.63%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$96,258	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$1	\$47	\$



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:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,625,670		
Equalized Assessed Valuation:	\$618,074,824		
Population:	11,000		
Employees:			
	Full Time:		10
	Part Time:		120
	Salaries Paid:		\$1,155,185

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$5,151,951	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$468	\$100	\$64
Revenue Collected During FY 12:	\$2,157,603	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,515,812	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$196	\$240	\$156
Per Capita Expenditures:	\$138	\$227	\$142
Revenues over (under) Expenditures:	\$641,791	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	233.61%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$3,541,113	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$322	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,638,578	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$872,804	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$7,154,115	\$9,384,093	\$5,431,791
Per Capita Debt:	\$650	\$332	\$225
General Obligation Debt over EAV:	1.16%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$1,175,823	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$107	\$48	\$
Revenue Collected During FY 12:	\$444,376	\$679,651	\$
Expenditures During FY 12:	\$1,285,534	\$724,082	\$
Per Capita Revenue:	\$40	\$21	\$
Per Capita Expenditures:	\$117	\$23	\$
Operating Income (loss):	-\$841,158	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	315.86%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$4,060,500	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$369	\$47	\$



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: **4/30/2012**

Accounting Method: **Cash**

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

Equalized Assessed Valuation: **\$16,319,978**

Population: **2,600**

Employees:

 Full Time:

 Part Time: **12**

 Salaries Paid: **\$15,401**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$115,817	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$45	\$51	\$24
Revenue Collected During FY 12:	\$57,382	\$233,262	\$128,933
Expenditures During FY 12:	\$53,585	\$250,261	\$124,837
Per Capita Revenue:	\$22	\$65	\$41
Per Capita Expenditures:	\$21	\$71	\$43
Revenues over (under) Expenditures:	\$3,797	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	223.22%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$119,614	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$46	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$119,514	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$16,099	\$235,642	\$
Per Capita Debt:	\$6	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$12,490,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$96	\$332	\$225
General Obligation Debt over EAV:	0.21%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Posen Park District**

Unit Code: **016/610/12** County: **COOK**

Fiscal Year End: **4/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$168,400**

Equalized Assessed Valuation: **\$62,364,089**

Population: **5,987**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$30,045**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$335,271	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$56	\$51	\$24
Revenue Collected During FY 12:	\$195,444	\$233,262	\$128,933
Expenditures During FY 12:	\$236,110	\$250,261	\$124,837
Per Capita Revenue:	\$33	\$65	\$41
Per Capita Expenditures:	\$39	\$71	\$43
Revenues over (under) Expenditures:	-\$40,666	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	124.77%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$294,605	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$49	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$294,605	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: 6/30/2012

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,776,176

Equalized Assessed Valuation: \$148,632,159

Population: 7,660

Employees:

 Full Time: 11

 Part Time: 93

 Salaries Paid: \$678,460

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$	\$51	\$24
Revenue Collected During FY 12:	\$1	\$233,262	\$128,933
Expenditures During FY 12:	\$1	\$250,261	\$124,837
Per Capita Revenue:	\$	\$65	\$41
Per Capita Expenditures:	\$	\$71	\$43
Revenues over (under) Expenditures:	\$	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	0.00%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,508,530	\$235,642	\$
Per Capita Debt:	\$327	\$52	\$
General Obligation Debt over EAV:	0.54%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$3,707,161	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$484	\$4	\$
Revenue Collected During FY 12:	\$1,939,398	\$15,864	\$
Expenditures During FY 12:	\$1,827,518	\$16,569	\$
Per Capita Revenue:	\$253	\$2	\$
Per Capita Expenditures:	\$239	\$2	\$
Operating Income (loss):	\$111,880	-\$706	\$
Ratio of Retained Earnings to Expenditures:	208.97%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$3,819,041	\$31,535	\$
Per Capita Ending Retained Earnings:	\$499	\$4	\$



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$464,000**

Equalized Assessed Valuation: **\$39,975,000**

Population: **2,600**

Employees:

 Full Time: **1**

 Part Time: **15**

 Salaries Paid: **\$117,103**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$159,654	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$61	\$51	\$24
Revenue Collected During FY 12:	\$310,536	\$233,262	\$128,933
Expenditures During FY 12:	\$567,135	\$250,261	\$124,837
Per Capita Revenue:	\$119	\$65	\$41
Per Capita Expenditures:	\$218	\$71	\$43
Revenues over (under) Expenditures:	-\$256,599	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	7.59%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$43,055	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$17	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$43,055	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$184,570	\$235,642	\$
Per Capita Debt:	\$71	\$52	\$
General Obligation Debt over EAV:	0.20%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	12/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,387,622		
Equalized Assessed Valuation:	\$380,925,506		
Population:	15,000		
Employees:			
 Full Time:			16
 Part Time:			41
Salaries Paid:			\$1,563,283

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,047,476	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$70	\$100	\$64
Revenue Collected During FY 12:	\$4,081,379	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$3,443,498	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$272	\$240	\$156
Per Capita Expenditures:	\$230	\$227	\$142
Revenues over (under) Expenditures:	\$637,881	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	31.57%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$1,087,209	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$72	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$761,878	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$551,961	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$9,324,915	\$9,384,093	\$5,431,791
Per Capita Debt:	\$622	\$332	\$225
General Obligation Debt over EAV:	2.18%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **4/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$55,000**

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

Population: **2,198**

Employees:

 Full Time: **1**

 Part Time: **3**

 Salaries Paid: **\$10,175**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$12,372	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$6	\$51	\$24
Revenue Collected During FY 12:	\$36,528	\$233,262	\$128,933
Expenditures During FY 12:	\$33,994	\$250,261	\$124,837
Per Capita Revenue:	\$17	\$65	\$41
Per Capita Expenditures:	\$15	\$71	\$43
Revenues over (under) Expenditures:	\$2,534	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	43.85%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$14,906	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$7	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2012

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:	12/31/2012
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$8,189,881
Equalized Assessed Valuation:	\$565,812,735
Population:	40,615
Employees:	
Full Time:	26
Part Time:	249
Salaries Paid:	\$1,832,810

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$2,594,933	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$64	\$100	\$64
Revenue Collected During FY 12:	\$3,197,310	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$2,993,773	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$79	\$240	\$156
Per Capita Expenditures:	\$74	\$227	\$142
Revenues over (under) Expenditures:	\$203,537	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	90.97%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$2,723,470	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$67	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,282,765	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$907,655	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$900,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$22	\$332	\$225
General Obligation Debt over EAV:	0.16%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$3,097,891	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$76	\$48	\$
Revenue Collected During FY 12:	\$1,263,355	\$679,651	\$
Expenditures During FY 12:	\$1,324,311	\$724,082	\$
Per Capita Revenue:	\$31	\$21	\$
Per Capita Expenditures:	\$33	\$23	\$
Operating Income (loss):	-\$60,956	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	232.92%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$3,084,596	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$76	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$122,530	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$10	\$51	\$24
Revenue Collected During FY 12:	\$809,417	\$233,262	\$128,933
Expenditures During FY 12:	\$964,560	\$250,261	\$124,837
Per Capita Revenue:	\$65	\$65	\$41
Per Capita Expenditures:	\$78	\$71	\$43
Revenues over (under) Expenditures:	-\$155,143	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	9.06%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$87,387	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$7	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$87,387	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **7/31/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$42,142**

Equalized Assessed Valuation: **\$11,180,241**

Population: **900**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$5,650**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$15,027	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$17	\$51	\$24
Revenue Collected During FY 12:	\$20,400	\$233,262	\$128,933
Expenditures During FY 12:	\$21,039	\$250,261	\$124,837
Per Capita Revenue:	\$23	\$65	\$41
Per Capita Expenditures:	\$23	\$71	\$43
Revenues over (under) Expenditures:	-\$639	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	68.39%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$14,388	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$16	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	6/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,318,000		
Equalized Assessed Valuation:	\$606,434,877		
Population:	73,000		
Employees:			
	Full Time:	5	
	Part Time:	58	
	Salaries Paid:	\$342,475	

Blended Component Units	
Number Submitted =	1
Ridgeville Park District	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$332,324	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$5	\$51	\$24
Revenue Collected During FY 12:	\$649,768	\$233,262	\$128,933
Expenditures During FY 12:	\$598,774	\$250,261	\$124,837
Per Capita Revenue:	\$9	\$65	\$41
Per Capita Expenditures:	\$8	\$71	\$43
Revenues over (under) Expenditures:	\$50,994	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	61.18%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$366,318	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$5	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$707,442	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,236,198		
Equalized Assessed Valuation:	\$641,332,879		
Population:	11,172		
Employees:			
	Full Time:		8
	Part Time:		37
	Salaries Paid:		\$458,114

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,394,132	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$125	\$100	\$64
Revenue Collected During FY 12:	\$1,832,080	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,402,463	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$164	\$240	\$156
Per Capita Expenditures:	\$126	\$227	\$142
Revenues over (under) Expenditures:	\$429,617	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	41.69%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$584,716	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$52	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,520,011	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$377,763	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$123,620	\$9,384,093	\$5,431,791
Per Capita Debt:	\$11	\$332	\$225
General Obligation Debt over EAV:	0.02%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **12/31/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,115,760**

Equalized Assessed Valuation: **\$532,854,764**

Population: **15,000**

Employees:

 Full Time: **25**

 Part Time: **215**

 Salaries Paid: **\$2,101,342**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$205,257	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$14	\$100	\$64
Revenue Collected During FY 12:	\$4,354,136	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$4,036,053	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$290	\$240	\$156
Per Capita Expenditures:	\$269	\$227	\$142
Revenues over (under) Expenditures:	\$318,083	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	12.97%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$523,340	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$35	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$347,215	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$3,789,937	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$6,987,263	\$9,384,093	\$5,431,791
Per Capita Debt:	\$466	\$332	\$225
General Obligation Debt over EAV:	0.00%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **4/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$139,000**

Equalized Assessed Valuation: **\$32,049,510**

Population: **2,065**

Employees:

 Full Time:

 Part Time: **19**

 Salaries Paid: **\$38,599**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$89,381	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$43	\$51	\$24
Revenue Collected During FY 12:	\$137,079	\$233,262	\$128,933
Expenditures During FY 12:	\$160,643	\$250,261	\$124,837
Per Capita Revenue:	\$66	\$65	\$41
Per Capita Expenditures:	\$78	\$71	\$43
Revenues over (under) Expenditures:	-\$23,564	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	40.97%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$65,817	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$32	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$65,821	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	12/31/2012	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$49,341,568	
Equalized Assessed Valuation:	\$2,459,040,394	
Population:	199,463	
Employees:		
	Full Time:	177
	Part Time:	1,463
	Salaries Paid:	\$14,741,140

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$8,443,588	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$42	\$100	\$64
Revenue Collected During FY 12:	\$32,045,074	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$31,042,501	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$161	\$240	\$156
Per Capita Expenditures:	\$156	\$227	\$142
Revenues over (under) Expenditures:	\$1,002,573	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	28.08%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$8,716,137	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$44	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,816,174	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	-\$11,049,544	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$36,649,943	\$9,384,093	\$5,431,791
Per Capita Debt:	\$184	\$332	\$225
General Obligation Debt over EAV:	0.79%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: 4/30/2012

Accounting Method: Modified Accrual

Appropriation or Budget: \$9,164,650

Equalized Assessed Valuation: \$805,753,289

Population: 22,500

Employees:
 Full Time: 38
 Part Time: 128
 Salaries Paid: \$2,739,225

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,132,733	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$50	\$100	\$64
Revenue Collected During FY 12:	\$6,714,723	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$6,448,413	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$298	\$240	\$156
Per Capita Expenditures:	\$287	\$227	\$142
Revenues over (under) Expenditures:	\$266,310	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	20.09%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$1,295,369	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$58	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,671,265	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$511,391	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$3,873,969	\$9,384,093	\$5,431,791
Per Capita Debt:	\$172	\$332	\$225
General Obligation Debt over EAV:	0.15%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	-\$115,654	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	-\$5	\$48	\$
Revenue Collected During FY 12:	\$9,791	\$679,651	\$
Expenditures During FY 12:	\$211	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$9,580	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL YEAR 2012

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:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,625,996		
Equalized Assessed Valuation:	\$498,570,367		
Population:	22,763		
Employees:			
Full Time:	12		
Part Time:	120		
Salaries Paid:	\$1,076,492		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$997,380	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$44	\$100	\$64
Revenue Collected During FY 12:	\$2,632,700	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$2,248,563	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$116	\$240	\$156
Per Capita Expenditures:	\$99	\$227	\$142
Revenues over (under) Expenditures:	\$384,137	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	59.22%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$1,331,517	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$58	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$817,006	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$3,040,645	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$4,509,987	\$9,384,093	\$5,431,791
Per Capita Debt:	\$198	\$332	\$225
General Obligation Debt over EAV:	0.55%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,883,416		
Equalized Assessed Valuation:	\$287,806,763		
Population:	4,442		
Employees:			
	Full Time:	7	
	Part Time:	105	
	Salaries Paid:	\$496,436	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$446,504	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$101	\$100	\$64
Revenue Collected During FY 12:	\$1,194,343	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,063,856	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$269	\$240	\$156
Per Capita Expenditures:	\$239	\$227	\$142
Revenues over (under) Expenditures:	\$130,487	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	54.24%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$576,991	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$130	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$833,052	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$373,592	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,095,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$247	\$332	\$225
General Obligation Debt over EAV:	0.38%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **4/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$63,844**

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 12:	\$33,485	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$25	\$51	\$24
Revenue Collected During FY 12:	\$18,092	\$233,262	\$128,933
Expenditures During FY 12:	\$23,520	\$250,261	\$124,837
Per Capita Revenue:	\$13	\$65	\$41
Per Capita Expenditures:	\$17	\$71	\$43
Revenues over (under) Expenditures:	-\$5,428	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	119.29%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$28,057	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$21	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$9,105,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$157	\$332	\$225
General Obligation Debt over EAV:	0.24%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **4/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$503,280**

Equalized Assessed Valuation: **\$367,602,687**

Population: **1,542**

Employees:

Full Time:	3
Part Time:	34
Salaries Paid:	\$172,161

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$111,373	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$72	\$51	\$24
Revenue Collected During FY 12:	\$350,482	\$233,262	\$128,933
Expenditures During FY 12:	\$393,753	\$250,261	\$124,837
Per Capita Revenue:	\$227	\$65	\$41
Per Capita Expenditures:	\$255	\$71	\$43
Revenues over (under) Expenditures:	-\$43,271	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	21.91%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$86,271	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$56	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	-\$120,708	\$48,374	\$
Total Unrestricted Net Assets:	\$247,469	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$333,169	\$235,642	\$
Per Capita Debt:	\$216	\$52	\$
General Obligation Debt over EAV:	0.09%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	4/30/2012	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$4,433,714	
Equalized Assessed Valuation:	\$215,877,487	
Population:	4,500	
Employees:		
	Full Time:	15
	Part Time:	155
	Salaries Paid:	\$1,042,488

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$258,289	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$57	\$100	\$64
Revenue Collected During FY 12:	\$2,385,406	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$2,159,988	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$530	\$240	\$156
Per Capita Expenditures:	\$480	\$227	\$142
Revenues over (under) Expenditures:	\$225,418	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	22.39%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$483,707	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$107	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$1,923,848	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$4,383,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$974	\$332	\$225
General Obligation Debt over EAV:	0.28%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$19,832	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$31	\$51	\$24
Revenue Collected During FY 12:	\$22,461	\$233,262	\$128,933
Expenditures During FY 12:	\$36,926	\$250,261	\$124,837
Per Capita Revenue:	\$35	\$65	\$41
Per Capita Expenditures:	\$57	\$71	\$43
Revenues over (under) Expenditures:	-\$14,465	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	14.53%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$5,367	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$8	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$10,000	\$235,642	\$
Per Capita Debt:	\$15	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: 4/30/2012

Accounting Method: Modified Accrual

Appropriation or Budget: \$796,250

Equalized Assessed Valuation: \$158,572,699

Population: 6,600

Employees:

 Full Time: 2

 Part Time: 20

 Salaries Paid: \$260,653

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$284,053	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$43	\$51	\$24
Revenue Collected During FY 12:	\$657,034	\$233,262	\$128,933
Expenditures During FY 12:	\$739,545	\$250,261	\$124,837
Per Capita Revenue:	\$100	\$65	\$41
Per Capita Expenditures:	\$112	\$71	\$43
Revenues over (under) Expenditures:	-\$82,511	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	27.25%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$201,542	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$31	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$497,136	\$48,374	\$
Total Unrestricted Net Assets:	\$92,557	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$505,711	\$235,642	\$
Per Capita Debt:	\$77	\$52	\$
General Obligation Debt over EAV:	0.31%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **4/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$991,728**

Equalized Assessed Valuation: **\$37,140,000**

Population: **5,000**

Employees:

 Full Time: **2**

 Part Time: **17**

 Salaries Paid: **\$106,585**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$60,144	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$12	\$51	\$24
Revenue Collected During FY 12:	\$204,784	\$233,262	\$128,933
Expenditures During FY 12:	\$197,666	\$250,261	\$124,837
Per Capita Revenue:	\$41	\$65	\$41
Per Capita Expenditures:	\$40	\$71	\$43
Revenues over (under) Expenditures:	\$7,118	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	31.43%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$62,135	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$12	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$236,421	\$48,374	\$
Total Unrestricted Net Assets:	\$36,696	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$120,000	\$235,642	\$
Per Capita Debt:	\$24	\$52	\$
General Obligation Debt over EAV:	0.32%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$446,386	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$89	\$4	\$
Revenue Collected During FY 12:	\$123,400	\$15,864	\$
Expenditures During FY 12:	\$140,292	\$16,569	\$
Per Capita Revenue:	\$25	\$2	\$
Per Capita Expenditures:	\$28	\$2	\$
Operating Income (loss):	-\$16,892	-\$706	\$
Ratio of Retained Earnings to Expenditures:	310.01%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$434,926	\$31,535	\$
Per Capita Ending Retained Earnings:	\$87	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$4,068,065	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$55	\$100	\$64
Revenue Collected During FY 12:	\$19,637,511	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$18,725,761	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$265	\$240	\$156
Per Capita Expenditures:	\$252	\$227	\$142
Revenues over (under) Expenditures:	\$911,750	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	26.64%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$4,987,813	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$67	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$9,919,155	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$22,350,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$301	\$332	\$225
General Obligation Debt over EAV:	0.60%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$19,859,281	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$268	\$48	\$
Revenue Collected During FY 12:	\$2,479,440	\$679,651	\$
Expenditures During FY 12:	\$4,036,014	\$724,082	\$
Per Capita Revenue:	\$33	\$21	\$
Per Capita Expenditures:	\$54	\$23	\$
Operating Income (loss):	-\$1,556,574	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	469.84%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$18,962,640	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$255	\$47	\$



FISCAL YEAR 2012

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: **4/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$33,918,534**

Equalized Assessed Valuation: **\$2,537,198,396**

Population: **64,784**

Employees:

 Full Time: **75**

 Part Time: **343**

 Salaries Paid: **\$8,156,846**

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$7,781,161	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$120	\$100	\$64
Revenue Collected During FY 12:	\$16,177,404	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$15,625,651	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$250	\$240	\$156
Per Capita Expenditures:	\$241	\$227	\$142
Revenues over (under) Expenditures:	\$551,753	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	36.69%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$5,732,914	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$88	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$3,663,027	\$23,184	\$
Total Unreserved Funds:	\$2,069,887	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$43,361,966	\$9,384,093	\$5,431,791
Per Capita Debt:	\$669	\$332	\$225
General Obligation Debt over EAV:	1.71%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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:	12/31/2012	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$6,914,289	
Equalized Assessed Valuation:	\$497,514,113	
Population:	4,800	
Employees:		
Full Time:	14	
Part Time:	237	
Salaries Paid:	\$1,618,690	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$2,750,790	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$573	\$100	\$64
Revenue Collected During FY 12:	\$4,313,569	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$3,346,687	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$899	\$240	\$156
Per Capita Expenditures:	\$697	\$227	\$142
Revenues over (under) Expenditures:	\$966,882	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	94.65%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$3,167,672	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$660	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$4,521,898	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$8,960,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$1,867	\$332	\$225
General Obligation Debt over EAV:	0.07%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$37,736	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$8	\$51	\$24
Revenue Collected During FY 12:	\$40,283	\$233,262	\$128,933
Expenditures During FY 12:	\$36,016	\$250,261	\$124,837
Per Capita Revenue:	\$8	\$65	\$41
Per Capita Expenditures:	\$7	\$71	\$43
Revenues over (under) Expenditures:	\$4,267	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	116.62%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$42,003	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$8	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



STATE OF ILLINOIS
COMPTROLLER
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FISCAL YEAR 2012

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:	4/30/2012	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$18,938,827	
Equalized Assessed Valuation:	\$2,442,269,541	
Population:	122,500	
Employees:		
Full Time:	105	
Part Time:	189	
Salaries Paid:	\$7,854,600	

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 12:	-\$37,014	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$	\$100	\$64
Revenue Collected During FY 12:	\$13,376,063	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$13,343,832	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$109	\$240	\$156
Per Capita Expenditures:	\$109	\$227	\$142
Revenues over (under) Expenditures:	\$32,231	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	1.70%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$226,477	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$2	\$107	\$69

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	-\$17,190	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$1,390,007	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$13,863,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$113	\$332	\$225
General Obligation Debt over EAV:	0.00%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: 12/31/2012

Accounting Method: Modified Accrual

Appropriation or Budget: \$59,465,665

Equalized Assessed Valuation: \$2,265,954,115

Population: 33,286

Employees:

Full Time:	76
Part Time:	510
Salaries Paid:	\$9,656,499

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$7,065,380	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$212	\$100	\$64
Revenue Collected During FY 12:	\$23,412,536	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$17,321,919	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$703	\$240	\$156
Per Capita Expenditures:	\$520	\$227	\$142
Revenues over (under) Expenditures:	\$6,090,617	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	60.64%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$10,504,450	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$316	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,356,806	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$7,347,559	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$36,135,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$1,086	\$332	\$225
General Obligation Debt over EAV:	1.21%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$12,693,074	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$381	\$48	\$
Revenue Collected During FY 12:	\$3,625,239	\$679,651	\$
Expenditures During FY 12:	\$3,957,858	\$724,082	\$
Per Capita Revenue:	\$109	\$21	\$
Per Capita Expenditures:	\$119	\$23	\$
Operating Income (loss):	-\$332,619	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$30,853	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$22	\$51	\$24
Revenue Collected During FY 12:	\$35,954	\$233,262	\$128,933
Expenditures During FY 12:	\$22,007	\$250,261	\$124,837
Per Capita Revenue:	\$25	\$65	\$41
Per Capita Expenditures:	\$15	\$71	\$43
Revenues over (under) Expenditures:	\$13,947	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	203.57%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$44,800	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$32	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Number Submitted = 1
st. Jacob Park District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$39,386	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$19	\$51	\$24
Revenue Collected During FY 12:	\$86,411	\$233,262	\$128,933
Expenditures During FY 12:	\$101,500	\$250,261	\$124,837
Per Capita Revenue:	\$41	\$65	\$41
Per Capita Expenditures:	\$48	\$71	\$43
Revenues over (under) Expenditures:	-\$15,089	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	40.19%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$40,795	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$19	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$40,795	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$9,027,575	\$9,384,093	\$5,431,791
Per Capita Debt:	\$447	\$332	\$225
General Obligation Debt over EAV:	0.57%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$207,120	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$277	\$51	\$24
Revenue Collected During FY 12:	\$64,860	\$233,262	\$128,933
Expenditures During FY 12:	\$62,476	\$250,261	\$124,837
Per Capita Revenue:	\$87	\$65	\$41
Per Capita Expenditures:	\$84	\$71	\$43
Revenues over (under) Expenditures:	\$2,384	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	335.34%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$209,504	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$280	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$182,621	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$334,189	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$95	\$51	\$24
Revenue Collected During FY 12:	\$298,586	\$233,262	\$128,933
Expenditures During FY 12:	\$302,989	\$250,261	\$124,837
Per Capita Revenue:	\$85	\$65	\$41
Per Capita Expenditures:	\$87	\$71	\$43
Revenues over (under) Expenditures:	-\$4,403	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	108.84%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$329,786	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$94	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$329,786	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **10/31/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$65,780**

Equalized Assessed Valuation: **\$18,808,207**

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 12:	\$55,184	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$42	\$51	\$24
Revenue Collected During FY 12:	\$40,023	\$233,262	\$128,933
Expenditures During FY 12:	\$43,281	\$250,261	\$124,837
Per Capita Revenue:	\$31	\$65	\$41
Per Capita Expenditures:	\$33	\$71	\$43
Revenues over (under) Expenditures:	-\$3,258	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	119.97%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$51,926	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$40	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$51,926	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$8,297,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$221	\$332	\$225
General Obligation Debt over EAV:	0.30%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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:	12/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,200,000		
Equalized Assessed Valuation:	\$429,963,238		
Population:	9,000		
Employees:			
Full Time:	6		
Part Time:	26		
Salaries Paid:	\$377,664		

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$731,508	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$81	\$100	\$64
Revenue Collected During FY 12:	\$1,191,805	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$969,900	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$132	\$240	\$156
Per Capita Expenditures:	\$108	\$227	\$142
Revenues over (under) Expenditures:	\$221,905	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	98.30%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$953,413	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$106	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$128,583	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$824,830	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$9,384,093	\$5,431,791
Per Capita Debt:	\$	\$332	\$225
General Obligation Debt over EAV:	0.00%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: 4/30/2012

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,143,233

Equalized Assessed Valuation: \$195,502,965

Population: 10,400

Employees:

 Full Time: 4

 Part Time: 30

 Salaries Paid: \$321,249

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	-\$229,739	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	-\$22	\$51	\$24
Revenue Collected During FY 12:	\$762,682	\$233,262	\$128,933
Expenditures During FY 12:	\$782,542	\$250,261	\$124,837
Per Capita Revenue:	\$73	\$65	\$41
Per Capita Expenditures:	\$75	\$71	\$43
Revenues over (under) Expenditures:	-\$19,860	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	-30.17%	101.95%	61.37%
Ending Fund Balance for FY 12:	-\$236,099	\$164,563	\$65,817
Per Capita Ending Fund Balance:	-\$23	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$605,156	\$48,374	\$
Total Unrestricted Net Assets:	\$297,785	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$687,950	\$235,642	\$
Per Capita Debt:	\$66	\$52	\$
General Obligation Debt over EAV:	0.36%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **7/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$109,634**

Equalized Assessed Valuation: **\$76,523,461**

Population: **3,500**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$7,386**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$61,731	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$18	\$51	\$24
Revenue Collected During FY 12:	\$119,545	\$233,262	\$128,933
Expenditures During FY 12:	\$110,668	\$250,261	\$124,837
Per Capita Revenue:	\$34	\$65	\$41
Per Capita Expenditures:	\$32	\$71	\$43
Revenues over (under) Expenditures:	\$8,877	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	63.80%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$70,608	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$20	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$70,608	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$279,900	\$235,642	\$
Per Capita Debt:	\$80	\$52	\$
General Obligation Debt over EAV:	0.37%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: 6/30/2012

Accounting Method: Cash

Appropriation or Budget: \$28,402

Equalized Assessed Valuation: \$191,878

Population: 1,980

Employees:

 Full Time:

 Part Time: 12

 Salaries Paid: \$5,446

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$47,421	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$24	\$51	\$24
Revenue Collected During FY 12:	\$29,508	\$233,262	\$128,933
Expenditures During FY 12:	\$18,713	\$250,261	\$124,837
Per Capita Revenue:	\$15	\$65	\$41
Per Capita Expenditures:	\$9	\$71	\$43
Revenues over (under) Expenditures:	\$10,795	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	311.10%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$58,216	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$29	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$3,200,574	\$9,384,093	\$5,431,791
Per Capita Debt:	\$213	\$332	\$225
General Obligation Debt over EAV:	0.30%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$210,238	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$14	\$48	\$
Revenue Collected During FY 12:	\$608,463	\$679,651	\$
Expenditures During FY 12:	\$756,066	\$724,082	\$
Per Capita Revenue:	\$41	\$21	\$
Per Capita Expenditures:	\$50	\$23	\$
Operating Income (loss):	-\$147,603	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	40.64%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$307,252	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$20	\$47	\$



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: **2/28/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$821,927**

Equalized Assessed Valuation: **\$200,751,620**

Population: **25,000**

Employees:

 Full Time: **8**

 Part Time: **25**

 Salaries Paid: **\$324,143**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$875,794	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$35	\$51	\$24
Revenue Collected During FY 12:	\$744,356	\$233,262	\$128,933
Expenditures During FY 12:	\$708,799	\$250,261	\$124,837
Per Capita Revenue:	\$30	\$65	\$41
Per Capita Expenditures:	\$28	\$71	\$43
Revenues over (under) Expenditures:	\$35,557	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	128.58%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$911,351	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$36	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$526,271	\$48,374	\$
Total Unrestricted Net Assets:	\$418,741	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$363,253	\$235,642	\$
Per Capita Debt:	\$15	\$52	\$
General Obligation Debt over EAV:	0.18%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$483,254	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$19	\$4	\$
Revenue Collected During FY 12:	\$18,558	\$15,864	\$
Expenditures During FY 12:	\$64,682	\$16,569	\$
Per Capita Revenue:	\$1	\$2	\$
Per Capita Expenditures:	\$3	\$2	\$
Operating Income (loss):	-\$46,124	-\$706	\$
Ratio of Retained Earnings to Expenditures:	675.81%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$437,130	\$31,535	\$
Per Capita Ending Retained Earnings:	\$17	\$4	\$



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: **4/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$170,900**

Equalized Assessed Valuation: **\$33,864,785**

Population: **1,530**

Employees:

 Full Time:

 Part Time: **21**

 Salaries Paid: **\$28,033**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$84,742	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$55	\$51	\$24
Revenue Collected During FY 12:	\$105,542	\$233,262	\$128,933
Expenditures During FY 12:	\$92,222	\$250,261	\$124,837
Per Capita Revenue:	\$69	\$65	\$41
Per Capita Expenditures:	\$60	\$71	\$43
Revenues over (under) Expenditures:	\$13,320	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	106.33%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$98,062	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$64	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$98,062	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: 2/28/2012

Accounting Method: Modified Accrual

Appropriation or Budget: \$12,942,600

Equalized Assessed Valuation: \$1,664,709,034

Population: 59,140

Employees:

Full Time:	30
Part Time:	295
Salaries Paid:	\$2,332,372

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$3,358,845	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$57	\$100	\$64
Revenue Collected During FY 12:	\$5,095,060	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$5,107,915	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$86	\$240	\$156
Per Capita Expenditures:	\$86	\$227	\$142
Revenues over (under) Expenditures:	-\$12,855	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	65.51%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$3,345,990	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$57	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$11,701,693	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$10,305,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$174	\$332	\$225
General Obligation Debt over EAV:	0.62%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$7,141,818	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$121	\$48	\$
Revenue Collected During FY 12:	\$1,284,210	\$679,651	\$
Expenditures During FY 12:	\$1,255,364	\$724,082	\$
Per Capita Revenue:	\$22	\$21	\$
Per Capita Expenditures:	\$21	\$23	\$
Operating Income (loss):	\$28,846	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	571.20%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$7,170,664	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$121	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Tolono Park District

Unit Code: 010/025/12 County: CHAMPAIGN

Fiscal Year End: 4/30/2012

Accounting Method: Cash

Appropriation or Budget: \$211,900

Equalized Assessed Valuation: \$35,841,293

Population: 3,447

Employees:

 Full Time: 1

 Part Time: 7

 Salaries Paid: \$35,005

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$137,366	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$40	\$51	\$24
Revenue Collected During FY 12:	\$128,933	\$233,262	\$128,933
Expenditures During FY 12:	\$108,334	\$250,261	\$124,837
Per Capita Revenue:	\$37	\$65	\$41
Per Capita Expenditures:	\$31	\$71	\$43
Revenues over (under) Expenditures:	\$20,599	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	145.81%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$157,965	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$46	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$161,504	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$12,246	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$9	\$51	\$24
Revenue Collected During FY 12:	\$91,569	\$233,262	\$128,933
Expenditures During FY 12:	\$84,612	\$250,261	\$124,837
Per Capita Revenue:	\$65	\$65	\$41
Per Capita Expenditures:	\$60	\$71	\$43
Revenues over (under) Expenditures:	\$6,957	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	22.70%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$19,203	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$14	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$19,204	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$180,000	\$235,642	\$
Per Capita Debt:	\$129	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **3/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$335,269**

Equalized Assessed Valuation: **\$105,628,767**

Population: **4,700**

Employees:

 Full Time: **1**

 Part Time: **40**

 Salaries Paid: **\$132,929**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$37,681	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$8	\$51	\$24
Revenue Collected During FY 12:	\$437,224	\$233,262	\$128,933
Expenditures During FY 12:	\$381,878	\$250,261	\$124,837
Per Capita Revenue:	\$93	\$65	\$41
Per Capita Expenditures:	\$81	\$71	\$43
Revenues over (under) Expenditures:	\$55,346	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	24.36%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$93,027	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$20	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,914	\$48,374	\$
Total Unrestricted Net Assets:	\$158,146	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,011,355	\$235,642	\$
Per Capita Debt:	\$215	\$52	\$
General Obligation Debt over EAV:	0.83%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **022/200/12** County: **DUPAGE**

Fiscal Year End: **5/31/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$107,034**

Equalized Assessed Valuation: **\$151,661,921**

Population: **5,500**

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 12:	\$35,944	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$7	\$51	\$24
Revenue Collected During FY 12:	\$71,090	\$233,262	\$128,933
Expenditures During FY 12:	\$	\$250,261	\$124,837
Per Capita Revenue:	\$13	\$65	\$41
Per Capita Expenditures:	\$	\$71	\$43
Revenues over (under) Expenditures:	\$71,090	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	0.00%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$107,034	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$19	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **3/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$808,501**

Equalized Assessed Valuation: **\$346,839,398**

Population: **13,278**

Employees:

 Full Time: **5**

 Part Time: **57**

 Salaries Paid: **\$182,421**

Blended Component Units

Number Submitted = 1

Tri-Township Park District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$352,563	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$27	\$51	\$24
Revenue Collected During FY 12:	\$811,160	\$233,262	\$128,933
Expenditures During FY 12:	\$668,471	\$250,261	\$124,837
Per Capita Revenue:	\$61	\$65	\$41
Per Capita Expenditures:	\$50	\$71	\$43
Revenues over (under) Expenditures:	\$142,689	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	74.09%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$495,252	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$37	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$540,367	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$502,262	\$235,642	\$
Per Capita Debt:	\$38	\$52	\$
General Obligation Debt over EAV:	0.13%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$15,382,754	\$9,384,093	\$5,431,791
Per Capita Debt:	\$373	\$332	\$225
General Obligation Debt over EAV:	0.18%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$5	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$540,939	\$679,651	\$
Expenditures During FY 12:	\$597,940	\$724,082	\$
Per Capita Revenue:	\$13	\$21	\$
Per Capita Expenditures:	\$14	\$23	\$
Operating Income (loss):	-\$57,001	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$4	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$28,197**

Equalized Assessed Valuation: **\$22,297,761**

Population: **278,820**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$10,058**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$30,300	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$	\$51	\$24
Revenue Collected During FY 12:	\$40,731	\$233,262	\$128,933
Expenditures During FY 12:	\$31,158	\$250,261	\$124,837
Per Capita Revenue:	\$	\$65	\$41
Per Capita Expenditures:	\$	\$71	\$43
Revenues over (under) Expenditures:	\$9,573	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	127.97%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$39,873	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$39,874	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **12/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$438,135**

Equalized Assessed Valuation: **\$61,044,060**

Population: **6,200**

Employees:

 Full Time:

 Part Time: **40**

 Salaries Paid: **\$124,057**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$785,552	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$127	\$51	\$24
Revenue Collected During FY 12:	\$712,404	\$233,262	\$128,933
Expenditures During FY 12:	\$843,608	\$250,261	\$124,837
Per Capita Revenue:	\$115	\$65	\$41
Per Capita Expenditures:	\$136	\$71	\$43
Revenues over (under) Expenditures:	-\$131,204	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	77.57%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$654,348	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$106	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$654,348	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Venice Park District**

Unit Code: **057/040/12** County: **MADISON**

Fiscal Year End: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$162,112**

Equalized Assessed Valuation: **\$14,881,942**

Population: **1,890**

Employees:

 Full Time: **3**

 Part Time: **5**

 Salaries Paid: **\$66,571**

Blended Component Units

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$57,576	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$30	\$51	\$24
Revenue Collected During FY 12:	\$214,366	\$233,262	\$128,933
Expenditures During FY 12:	\$204,748	\$250,261	\$124,837
Per Capita Revenue:	\$113	\$65	\$41
Per Capita Expenditures:	\$108	\$71	\$43
Revenues over (under) Expenditures:	\$9,618	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	32.80%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$67,155	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$36	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$67,155	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	5/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,432,528		
Equalized Assessed Valuation:	\$1,180,690,605		
Population:	25,211		
Employees:			
	Full Time:	27	
	Part Time:	262	
	Salaries Paid:	\$2,308,174	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,292,521	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$51	\$100	\$64
Revenue Collected During FY 12:	\$5,524,059	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$5,283,456	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$219	\$240	\$156
Per Capita Expenditures:	\$210	\$227	\$142
Revenues over (under) Expenditures:	\$240,603	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	27.12%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$1,433,124	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$57	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$445,512	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$2,027,376	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$3,720,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$148	\$332	\$225
General Obligation Debt over EAV:	0.32%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$8,970,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$163	\$332	\$225
General Obligation Debt over EAV:	0.07%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$349,600**

Equalized Assessed Valuation: **\$33,615,709**

Population: **2,400**

Employees:

 Full Time: **2**

 Part Time: **14**

 Salaries Paid: **\$105,697**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$76,509	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$32	\$51	\$24
Revenue Collected During FY 12:	\$140,589	\$233,262	\$128,933
Expenditures During FY 12:	\$155,413	\$250,261	\$124,837
Per Capita Revenue:	\$59	\$65	\$41
Per Capita Expenditures:	\$65	\$71	\$43
Revenues over (under) Expenditures:	-\$14,824	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	101.08%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$157,093	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$65	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$157,096	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$310,000	\$235,642	\$
Per Capita Debt:	\$129	\$52	\$
General Obligation Debt over EAV:	0.48%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$296,813	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$270	\$51	\$24
Revenue Collected During FY 12:	\$38,970	\$233,262	\$128,933
Expenditures During FY 12:	\$33,118	\$250,261	\$124,837
Per Capita Revenue:	\$35	\$65	\$41
Per Capita Expenditures:	\$30	\$71	\$43
Revenues over (under) Expenditures:	\$5,852	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	974.29%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$322,665	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$293	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$322,665	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$275,642	\$9,384,093	\$5,431,791
Per Capita Debt:	\$21	\$332	\$225
General Obligation Debt over EAV:	0.05%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$1,977	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$284,016	\$679,651	\$
Expenditures During FY 12:	\$280,802	\$724,082	\$
Per Capita Revenue:	\$22	\$21	\$
Per Capita Expenditures:	\$21	\$23	\$
Operating Income (loss):	\$3,214	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	1.85%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$5,191	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$40,134	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$24	\$51	\$24
Revenue Collected During FY 12:	\$27,387	\$233,262	\$128,933
Expenditures During FY 12:	\$53,635	\$250,261	\$124,837
Per Capita Revenue:	\$16	\$65	\$41
Per Capita Expenditures:	\$32	\$71	\$43
Revenues over (under) Expenditures:	-\$26,248	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	25.89%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$13,886	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$8	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$3,140,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$196	\$332	\$225
General Obligation Debt over EAV:	0.94%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$496,430	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$51	\$51	\$24
Revenue Collected During FY 12:	\$467,763	\$233,262	\$128,933
Expenditures During FY 12:	\$359,801	\$250,261	\$124,837
Per Capita Revenue:	\$48	\$65	\$41
Per Capita Expenditures:	\$37	\$71	\$43
Revenues over (under) Expenditures:	\$107,962	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	167.98%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$604,392	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$62	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,790	\$48,374	\$
Total Unrestricted Net Assets:	\$516,392	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$88,000	\$235,642	\$
Per Capita Debt:	\$9	\$52	\$
General Obligation Debt over EAV:	0.04%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$289,950**

Equalized Assessed Valuation: **\$53,970,710**

Population: **6,000**

Employees:

 Full Time: **1**

 Part Time: **10**

 Salaries Paid: **\$65,061**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$95,660	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$16	\$51	\$24
Revenue Collected During FY 12:	\$244,375	\$233,262	\$128,933
Expenditures During FY 12:	\$212,120	\$250,261	\$124,837
Per Capita Revenue:	\$41	\$65	\$41
Per Capita Expenditures:	\$35	\$71	\$43
Revenues over (under) Expenditures:	\$32,255	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	60.30%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$127,915	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$21	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$151,248	\$48,374	\$
Total Unrestricted Net Assets:	-\$23,333	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$140,400	\$235,642	\$
Per Capita Debt:	\$23	\$52	\$
General Obligation Debt over EAV:	0.26%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$458,230	\$9,384,093	\$5,431,791
Per Capita Debt:	\$33	\$332	\$225
General Obligation Debt over EAV:	0.11%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: **County:**

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$6,435,594	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$72	\$100	\$64
Revenue Collected During FY 12:	\$13,998,521	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$10,050,172	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$157	\$240	\$156
Per Capita Expenditures:	\$113	\$227	\$142
Revenues over (under) Expenditures:	\$3,948,349	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	58.08%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$5,837,002	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$66	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$23,978,869	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$23,619,345	\$9,384,093	\$5,431,791
Per Capita Debt:	\$265	\$332	\$225
General Obligation Debt over EAV:	1.85%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,494,122		
Equalized Assessed Valuation:	\$915,790,264		
Population:	33,000		
Employees:			
	Full Time:	15	
	Part Time:	185	
	Salaries Paid:	\$1,323,384	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$875	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$	\$100	\$64
Revenue Collected During FY 12:	\$3,631,632	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$3,634,402	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$110	\$240	\$156
Per Capita Expenditures:	\$110	\$227	\$142
Revenues over (under) Expenditures:	-\$2,770	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	-0.05%	53.37%	44.23%
Ending Fund Balance for FY 12:	-\$1,895	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$612,576	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	-\$212,070	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$8,393,577	\$9,384,093	\$5,431,791
Per Capita Debt:	\$254	\$332	\$225
General Obligation Debt over EAV:	0.14%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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:	4/30/2012	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$3,439,783	
Equalized Assessed Valuation:	\$681,780,296	
Population:	17,400	
Employees:		
	Full Time:	14
	Part Time:	80
	Salaries Paid:	\$1,290,480

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$968,671	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$56	\$100	\$64
Revenue Collected During FY 12:	\$2,444,791	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$2,429,860	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$141	\$240	\$156
Per Capita Expenditures:	\$140	\$227	\$142
Revenues over (under) Expenditures:	\$14,931	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	40.48%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$983,602	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$57	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,390,276	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$846,318	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,485,580	\$9,384,093	\$5,431,791
Per Capita Debt:	\$143	\$332	\$225
General Obligation Debt over EAV:	0.07%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$322,284	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$19	\$48	\$
Revenue Collected During FY 12:	\$175,614	\$679,651	\$
Expenditures During FY 12:	\$210,022	\$724,082	\$
Per Capita Revenue:	\$10	\$21	\$
Per Capita Expenditures:	\$12	\$23	\$
Operating Income (loss):	-\$34,408	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	137.07%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$287,876	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$17	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Western Springs Park District**

Unit Code: **016/800/12** County: **COOK**

Fiscal Year End: **12/31/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$847,316**

Equalized Assessed Valuation: **\$636,370,071**

Population: **12,493**

Employees:

 Full Time: **4**

 Part Time:

 Salaries Paid: **\$225,009**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$871,391	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$70	\$100	\$64
Revenue Collected During FY 12:	\$887,926	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$850,357	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$71	\$240	\$156
Per Capita Expenditures:	\$68	\$227	\$142
Revenues over (under) Expenditures:	\$37,569	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	106.89%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$908,960	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$73	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$181,218	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$757,630	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,192,320	\$9,384,093	\$5,431,791
Per Capita Debt:	\$95	\$332	\$225
General Obligation Debt over EAV:	0.19%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$8,208,679	\$9,384,093	\$5,431,791
Per Capita Debt:	\$304	\$332	\$225
General Obligation Debt over EAV:	0.92%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$44,701,649	\$9,384,093	\$5,431,791
Per Capita Debt:	\$845	\$332	\$225
General Obligation Debt over EAV:	1.61%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$11,055,447	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$209	\$48	\$
Revenue Collected During FY 12:	\$8,264,760	\$679,651	\$
Expenditures During FY 12:	\$7,865,764	\$724,082	\$
Per Capita Revenue:	\$156	\$21	\$
Per Capita Expenditures:	\$149	\$23	\$
Operating Income (loss):	\$398,996	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	145.58%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$11,450,830	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$216	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$11,399,011	\$9,384,093	\$5,431,791
Per Capita Debt:	\$303	\$332	\$225
General Obligation Debt over EAV:	0.23%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$11,397,977	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$303	\$48	\$
Revenue Collected During FY 12:	\$3,923,454	\$679,651	\$
Expenditures During FY 12:	\$4,044,891	\$724,082	\$
Per Capita Revenue:	\$104	\$21	\$
Per Capita Expenditures:	\$107	\$23	\$
Operating Income (loss):	-\$121,437	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	285.32%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$11,540,806	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$307	\$47	\$



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,281,000**

Equalized Assessed Valuation: **\$119,023,226**

Population: **7,400**

Employees:

 Full Time: **2**

 Part Time: **34**

 Salaries Paid: **\$190,271**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$42,621	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$6	\$51	\$24
Revenue Collected During FY 12:	\$490,327	\$233,262	\$128,933
Expenditures During FY 12:	\$472,922	\$250,261	\$124,837
Per Capita Revenue:	\$66	\$65	\$41
Per Capita Expenditures:	\$64	\$71	\$43
Revenues over (under) Expenditures:	\$17,405	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	12.69%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$60,026	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$8	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$57,449	\$48,374	\$
Total Unrestricted Net Assets:	\$2,577	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$60,040	\$235,642	\$
Per Capita Debt:	\$8	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	12/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$24,906,263		
Equalized Assessed Valuation:	\$1,865,716,871		
Population:	27,116		
Employees:			
	Full Time:	71	
	Part Time:	998	
	Salaries Paid:	\$8,741,546	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$5,605,517	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$207	\$100	\$64
Revenue Collected During FY 12:	\$20,581,086	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$18,575,736	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$759	\$240	\$156
Per Capita Expenditures:	\$685	\$227	\$142
Revenues over (under) Expenditures:	\$2,005,350	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	33.12%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$6,151,489	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$227	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$976,075	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$7,006,189	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$23,595,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$870	\$332	\$225
General Obligation Debt over EAV:	1.22%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$335,541**

Equalized Assessed Valuation: **\$118,136,387**

Population: **5,134**

Employees:

 Full Time: **3**

 Part Time: **10**

 Salaries Paid: **\$122,682**

Blended Component Units

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$31,283	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$6	\$51	\$24
Revenue Collected During FY 12:	\$264,169	\$233,262	\$128,933
Expenditures During FY 12:	\$284,679	\$250,261	\$124,837
Per Capita Revenue:	\$51	\$65	\$41
Per Capita Expenditures:	\$55	\$71	\$43
Revenues over (under) Expenditures:	-\$20,510	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	3.78%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$10,773	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$2	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$10,773	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$25,000	\$235,642	\$
Per Capita Debt:	\$5	\$52	\$
General Obligation Debt over EAV:	0.02%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,538,050		
Equalized Assessed Valuation:	\$303,467,072		
Population:	9,145		
Employees:			
	Full Time:	6	
	Part Time:	39	
	Salaries Paid:	\$696,389	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$246,471	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$27	\$100	\$64
Revenue Collected During FY 12:	\$1,894,409	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,795,362	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$207	\$240	\$156
Per Capita Expenditures:	\$196	\$227	\$142
Revenues over (under) Expenditures:	\$99,047	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	17.24%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$309,468	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$34	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$2,318,827	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$3,986,500	\$9,384,093	\$5,431,791
Per Capita Debt:	\$436	\$332	\$225
General Obligation Debt over EAV:	0.32%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



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: **12/31/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$189,250**

Equalized Assessed Valuation: **\$101,441,983**

Population: **4,000**

Employees:

 Full Time: **1**

 Part Time: **1**

 Salaries Paid: **\$59,599**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$189,677	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$47	\$51	\$24
Revenue Collected During FY 12:	\$205,905	\$233,262	\$128,933
Expenditures During FY 12:	\$270,290	\$250,261	\$124,837
Per Capita Revenue:	\$51	\$65	\$41
Per Capita Expenditures:	\$68	\$71	\$43
Revenues over (under) Expenditures:	-\$64,385	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	46.35%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$125,292	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$31	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$123,360	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,932	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



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:	12/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$18,503,830		
Equalized Assessed Valuation:	\$1,421,223,517		
Population:	14,500		
Employees:			
	Full Time:	43	
	Part Time:	350	
	Salaries Paid:	\$4,439,052	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$5,777,058	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$398	\$100	\$64
Revenue Collected During FY 12:	\$6,377,853	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$6,192,317	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$440	\$240	\$156
Per Capita Expenditures:	\$427	\$227	\$142
Revenues over (under) Expenditures:	\$185,536	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	88.50%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$5,480,429	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$378	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$695,518	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$4,299,598	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$8,686,606	\$9,384,093	\$5,431,791
Per Capita Debt:	\$599	\$332	\$225
General Obligation Debt over EAV:	0.12%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$9,382,752	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$647	\$48	\$
Revenue Collected During FY 12:	\$4,364,096	\$679,651	\$
Expenditures During FY 12:	\$4,853,725	\$724,082	\$
Per Capita Revenue:	\$301	\$21	\$
Per Capita Expenditures:	\$335	\$23	\$
Operating Income (loss):	-\$489,629	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	193.16%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$9,375,288	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$647	\$47	\$



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: **4/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$31,118**

Equalized Assessed Valuation: **\$17,506,850**

Population: **944**

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 12:	\$16,844	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$18	\$51	\$24
Revenue Collected During FY 12:	\$27,269	\$233,262	\$128,933
Expenditures During FY 12:	\$24,033	\$250,261	\$124,837
Per Capita Revenue:	\$29	\$65	\$41
Per Capita Expenditures:	\$25	\$71	\$43
Revenues over (under) Expenditures:	\$3,236	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	83.55%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$20,080	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$21	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$5,413,191	\$9,384,093	\$5,431,791
Per Capita Debt:	\$387	\$332	\$225
General Obligation Debt over EAV:	0.66%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$4,861,225	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$347	\$48	\$
Revenue Collected During FY 12:	\$1,626,845	\$679,651	\$
Expenditures During FY 12:	\$1,712,839	\$724,082	\$
Per Capita Revenue:	\$116	\$21	\$
Per Capita Expenditures:	\$122	\$23	\$
Operating Income (loss):	-\$85,994	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	281.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$4,813,021	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$344	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$8,332,720	\$9,384,093	\$5,431,791
Per Capita Debt:	\$236	\$332	\$225
General Obligation Debt over EAV:	0.61%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$4,585,360	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$130	\$48	\$
Revenue Collected During FY 12:	\$1,132,154	\$679,651	\$
Expenditures During FY 12:	\$1,378,313	\$724,082	\$
Per Capita Revenue:	\$32	\$21	\$
Per Capita Expenditures:	\$39	\$23	\$
Operating Income (loss):	-\$246,159	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	314.82%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$4,339,201	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$123	\$47	\$



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: **4/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,241,762**

Equalized Assessed Valuation: **\$241,223,936**

Population: **10,561**

Employees:

 Full Time: **8**

 Part Time: **31**

 Salaries Paid: **\$457,709**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$377,951	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$36	\$100	\$64
Revenue Collected During FY 12:	\$1,036,364	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,045,413	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$98	\$240	\$156
Per Capita Expenditures:	\$99	\$227	\$142
Revenues over (under) Expenditures:	-\$9,049	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	36.32%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$379,730	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$36	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$830,931	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$293,341	\$9,384,093	\$5,431,791
Per Capita Debt:	\$28	\$332	\$225
General Obligation Debt over EAV:	0.10%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$780,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$15	\$332	\$225
General Obligation Debt over EAV:	0.36%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$4,810,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$196	\$332	\$225
General Obligation Debt over EAV:	0.73%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$6,029,060	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$246	\$48	\$
Revenue Collected During FY 12:	\$1,407,690	\$679,651	\$
Expenditures During FY 12:	\$1,518,224	\$724,082	\$
Per Capita Revenue:	\$57	\$21	\$
Per Capita Expenditures:	\$62	\$23	\$
Operating Income (loss):	-\$110,534	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	387.64%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$5,885,208	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$240	\$47	\$