





**FISCAL RESPONSIBILITY REPORT CARD**

**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**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 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**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 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**

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

**Net Assets**

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



**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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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: **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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 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**

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

**Net Assets**

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





**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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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: **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**

**General and Special Funds**

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

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

**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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

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

**Net Assets**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

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

**Net Assets**

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

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 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**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

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





**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**

**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**

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

**Local Government Profile**

<b>Unit Name:</b>	Broadview Park District		
<b>Unit Code:</b>	016/090/12	<b>County:</b>	COOK
<b>Fiscal Year End:</b>	4/30/2012		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,598,122		
<b>Equalized Assessed Valuation:</b>	\$228,980,694		
<b>Population:</b>	7,932		
<b>Employees:</b>			
	<b>Full Time:</b>	4	
	<b>Part Time:</b>	56	
	<b>Salaries Paid:</b>	\$421,969	

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$315,909	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$40	\$100	\$64
Revenue Collected During FY 12:	\$858,126	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$902,399	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$108	\$240	\$156
Per Capita Expenditures:	\$114	\$227	\$142
Revenues over (under) Expenditures:	-\$44,273	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	30.10%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$271,636	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$34	\$107	\$69

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$586,622	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$460,116	\$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:	\$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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

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

**Net Assets**

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





**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**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 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**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

<b>Unit Name:</b>	Burr Ridge Park District		
<b>Unit Code:</b>	022/035/12	<b>County:</b>	DUPAGE
<b>Fiscal Year End:</b>	4/30/2012		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$3,744,248		
<b>Equalized Assessed Valuation:</b>	\$833,327,369		
<b>Population:</b>	11,413		
<b>Employees:</b>			
	<b>Full Time:</b>	4	
	<b>Part Time:</b>	80	
	<b>Salaries Paid:</b>	\$904,117	

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 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**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$2,748,696	\$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:	\$3,165,000	\$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**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 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**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

**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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

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

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Calumet Memorial Park District	
<b>Unit Code:</b>	016/110/12	<b>County:</b> COOK
<b>Fiscal Year End:</b>	3/31/2012	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$2,839,404	
<b>Equalized Assessed Valuation:</b>	\$695,039,232	
<b>Population:</b>	36,619	
<b>Employees:</b>		
	<b>Full Time:</b>	18
	<b>Part Time:</b>	104
	<b>Salaries Paid:</b>	\$1,181,631

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 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**

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

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

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

**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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

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

**Net Assets**

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

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 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**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

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

**Net Assets**

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

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

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

**Net Assets**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**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

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 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**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	\$3,918,259	\$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**

**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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

<b>Unit Name:</b>	Clarendon Hills Park District		
<b>Unit Code:</b>	022/060/12	<b>County:</b>	DUPAGE
<b>Fiscal Year End:</b>	4/30/2012		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,506,552		
<b>Equalized Assessed Valuation:</b>	\$494,740,249		
<b>Population:</b>	8,595		
<b>Employees:</b>			
	<b>Full Time:</b>	7	
	<b>Part Time:</b>	100	
	<b>Salaries Paid:</b>	\$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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

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

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Coloma Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,219,300**

Equalized Assessed Valuation: **\$106,207,842**

Population: **9,800**

Employees:

    Full Time: **6**

    Part Time: **13**

    Salaries Paid: **\$227,824**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 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**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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: **Country Club Hills Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,007,166**

Equalized Assessed Valuation: **\$241,523,552**

Population: **16,615**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 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**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:

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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

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

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Crystal Lake Park District		
<b>Unit Code:</b>	063/010/12	<b>County:</b>	MCHENRY
<b>Fiscal Year End:</b>	4/30/2012		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$14,113,415		
<b>Equalized Assessed Valuation:</b>	\$1,594,158,747		
<b>Population:</b>	58,000		
<b>Employees:</b>			
	<b>Full Time:</b>	64	
	<b>Part Time:</b>	387	
	<b>Salaries Paid:</b>	\$4,693,001	

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$5,099,571	\$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

**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:	\$1,877,218	\$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	\$