



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Darien Park District	
Unit Code:	022/065/12	County: DUPAGE
Fiscal Year End:	4/30/2012	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$7,943,498	
Equalized Assessed Valuation:	\$947,151,946	
Population:	25,000	
Employees:		
	Full Time:	21
	Part Time:	121
	Salaries Paid:	\$1,412,121

Blended Component Units	

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Delavan Twp Park District**

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

Fiscal Year End: **5/31/2012**

Accounting Method: **Cash With Assets**

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

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

Population: **2,186**

Employees:

 Full Time:

 Part Time: **15**

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Douglas Park District**

Unit Code: **038/010/12** County: **IROQUOIS**

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

Accounting Method: **Cash**

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

Equalized Assessed Valuation: **\$31,657,623**

Population: **2,098**

Employees:

 Full Time: **2**

 Part Time: **1**

 Salaries Paid: **\$11,000**

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Downers Grove Park District		
Unit Code:	022/070/12	County:	DUPAGE
Fiscal Year End:	5/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,072,597		
Equalized Assessed Valuation:	\$2,210,047,699		
Population:	48,163		
Employees:			
	Full Time:	53	
	Part Time:	391	
	Salaries Paid:	\$4,361,321	

Blended Component Units	

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Dunleith Park District**

Unit Code: **043/015/12** County: **Jo Daviess**

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

Accounting Method: **Cash With Assets**

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

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

Population: **3,848**

Employees:

 Full Time:

 Part Time: **20**

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

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **East St. Louis Park District**

Unit Code: **088/010/12** County: **ST. CLAIR**

Fiscal Year End: **2/28/2012**

Accounting Method: **Cash With Assets**

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

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

Population: **60,000**

Employees:

 Full Time: **6**

 Part Time: **4**

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$655	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$1	\$51	\$24
Revenue Collected During FY 12:	\$43,280	\$233,262	\$128,933
Expenditures During FY 12:	\$16,381	\$250,261	\$124,837
Per Capita Revenue:	\$33	\$65	\$41
Per Capita Expenditures:	\$13	\$71	\$43
Revenues over (under) Expenditures:	\$26,899	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	168.21%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$27,554	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$21	\$51	\$25

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Eldorado-Raleigh Pleasure Park District**

Unit Code: 082/010/12 County: SALINE

Fiscal Year End: 4/30/2012

Accounting Method: Cash

Appropriation or Budget: \$255,118

Equalized Assessed Valuation: \$21,761,302

Population: 4,800

Employees:

 Full Time: 3

 Part Time: 11

 Salaries Paid: \$72,429

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Farmington Township Park District**

Unit Code: **029/020/12** County: **FULTON**

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

Accounting Method: **Cash With Assets**

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

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

Population: **3,400**

Employees:

 Full Time:

 Part Time: **3**

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Fifty-three Trails Estate Park District**

Unit Code: **022/085/12** County: **DuPage**

Fiscal Year End: **6/30/2012**

Accounting Method: **Cash**

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

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

Population: **292**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Flanagan #1 Park District**

Unit Code: **053/005/12** County: **LIVINGSTON**

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

Accounting Method: **Cash With Assets**

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

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

Population: **1,108**

Employees:

 Full Time: **2**

 Part Time:

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

Blended Component Units

Number Submitted = 1
Flanagan #1 Park District

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Fon Du Lac Park District		
Unit Code:	090/020/12	County:	TAZEWELL
Fiscal Year End:	12/31/2012		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,326,937		
Equalized Assessed Valuation:	\$475,949,312		
Population:	23,448		
Employees:			
	Full Time:	21	
	Part Time:	100	
	Salaries Paid:	\$2,188,608	

Blended Component Units	

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Forest Park Park District	
Unit Code:	016/230/12	County: COOK
Fiscal Year End:	4/30/2012	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$10,359,362	
Equalized Assessed Valuation:	\$348,806,618	
Population:	14,228	
Employees:		
	Full Time:	9
	Part Time:	140
	Salaries Paid:	\$1,021,384

Blended Component Units	

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Forest View Park District**

Unit Code: **016/240/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

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

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

Population: **700**

Employees:

 Full Time:

 Part Time: **15**

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

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Forman Park District**

Unit Code: **060/015/12** County: **Mason**

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

Accounting Method: **Cash With Assets**

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

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

Population: **3,200**

Employees:

 Full Time:

 Part Time: **16**

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

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Fox Valley Park District		
Unit Code:	045/050/12	County:	KANE
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$57,151,657		
Equalized Assessed Valuation:	\$4,177,970,022		
Population:	230,000		
Employees:			
	Full Time:	88	
	Part Time:	633	
	Salaries Paid:	\$7,718,879	

Blended Component Units	
Number Submitted = 1	
Fox Valley Park District Aquatics	

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Frankfort Park District**

Unit Code: **099/030/12** County: **WILL**

Fiscal Year End: **5/31/2012**

Accounting Method: **Modified Accrual**

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

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

Population: **17,782**

Employees:

 Full Time: **9**

 Part Time: **65**

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

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Frankfort Park District**

Unit Code: **028/020/12** County: **FRANKLIN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$750,000**

Equalized Assessed Valuation: **\$78,147,192**

Population: **10,000**

Employees:

 Full Time: **3**

 Part Time: **26**

 Salaries Paid: **\$239,806**

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Frankfort Square Park District	
Unit Code:	099/035/12	County: WILL
Fiscal Year End:	4/30/2012	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$5,851,112	
Equalized Assessed Valuation:	\$561,615,349	
Population:	16,150	
Employees:		
	Full Time:	15
	Part Time:	110
	Salaries Paid:	\$1,612,601

Blended Component Units	

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Franklin Township Park District**

Unit Code: **019/020/12** County: **DEKALB**

Fiscal Year End: **4/1/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$70,250**

Equalized Assessed Valuation: **\$56,550,260**

Population: **2,500**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$14,098**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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