



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Galva Park District**

Unit Code: **037/010/12** County: **HENRY**

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

Accounting Method: **Cash**

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

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

Population: **2,800**

Employees:

    Full Time:

    Part Time: **20**

    Salaries Paid: **\$53,830**

**Blended Component Units**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

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

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$230,226	\$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: **Geneseo Park District**

Unit Code: **037/020/12** County: **HENRY**

Fiscal Year End: **12/31/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,573,459**

Equalized Assessed Valuation: **\$242,446,142**

Population: **11,128**

Employees:

    Full Time: **7**

    Part Time: **182**

    Salaries Paid: **\$824,870**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

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

**Equity**

	<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:	\$217,103	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$999,750	\$3,484,768	\$1,662,073



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Germantown Park District**

Unit Code: 014/010/12 County: CLINTON

Fiscal Year End: 5/31/2012

Accounting Method: Cash With Assets

Appropriation or Budget: \$112,530

Equalized Assessed Valuation: \$18,229,372

Population: 1,118

Employees:

    Full Time: \_\_\_\_\_

    Part Time: \_\_\_\_\_

    Salaries Paid: \_\_\_\_\_ \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

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

**Equity**

	<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:	\$38,136	\$130,544	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Glen Ellyn Park District		
<b>Unit Code:</b>	022/090/12	<b>County:</b>	DUPAGE
<b>Fiscal Year End:</b>	12/31/2012		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$12,915,038		
<b>Equalized Assessed Valuation:</b>	\$1,604,283,809		
<b>Population:</b>	36,000		
<b>Employees:</b>			
	<b>Full Time:</b>	30	
	<b>Part Time:</b>	702	
	<b>Salaries Paid:</b>	\$3,088,539	

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

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

**Equity**

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

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**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:	\$12,145,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$1,349	\$332	\$225
General Obligation Debt over EAV:	1.19%	0.62%	0.38%

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Glenview Park District**

Unit Code: **016/270/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

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

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

Population: **55,976**

Employees:

    Full Time: **101**

    Part Time: **974**

    Salaries Paid: **\$10,439,605**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

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

**Equity**

	<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:	\$10,572,759	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$14,441,512	\$3,484,768	\$1,662,073



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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





**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Golfview Hills Park District**

Unit Code: **022/110/12** County: **DUPAGE**

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

Accounting Method: **Cash**

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

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

Population: **950**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

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

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$69,647	\$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: **Grand Tower Park District**

Unit Code: 039/020/12 County: JACKSON

Fiscal Year End: 6/30/2012

Accounting Method: Cash

Appropriation or Budget: \$106,008

Equalized Assessed Valuation: \$38,015,822

Population: 575

Employees:

    Full Time: 1

    Part Time: 1

    Salaries Paid: \$29,185

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$13,162	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$23	\$51	\$24
Revenue Collected During FY 12:	\$120,841	\$233,262	\$128,933
Expenditures During FY 12:	\$105,266	\$250,261	\$124,837
Per Capita Revenue:	\$210	\$65	\$41
Per Capita Expenditures:	\$183	\$71	\$43
Revenues over (under) Expenditures:	\$15,575	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	27.30%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$28,737	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$50	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$20,691	\$47,325	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$4,681	\$235,642	\$
Per Capita Debt:	\$8	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Grandwood Park District**

Unit Code: **049/040/12** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,024,245**

Equalized Assessed Valuation: **\$47,881,742**

Population: **5,202**

Employees:

    Full Time:

    Part Time: **7**

    Salaries Paid: **\$84,255**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$33,992	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$7	\$51	\$24
Revenue Collected During FY 12:	\$718,494	\$233,262	\$128,933
Expenditures During FY 12:	\$510,359	\$250,261	\$124,837
Per Capita Revenue:	\$138	\$65	\$41
Per Capita Expenditures:	\$98	\$71	\$43
Revenues over (under) Expenditures:	\$208,135	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	47.44%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$242,127	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$47	\$51	\$25

**Equity**

	<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:	\$56,590	\$48,374	\$
Total Unrestricted Net Assets:	\$185,537	\$130,544	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$287,344	\$235,642	\$
Per Capita Debt:	\$55	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

**Enterprise Funds**

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



**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>	Granite City Park District	
<b>Unit Code:</b>	057/010/12	<b>County:</b> MADISON
<b>Fiscal Year End:</b>	4/30/2012	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$4,204,372	
<b>Equalized Assessed Valuation:</b>	\$431,375,775	
<b>Population:</b>	29,758	
<b>Employees:</b>		
	<b>Full Time:</b>	22
	<b>Part Time:</b>	258
	<b>Salaries Paid:</b>	\$1,456,685

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$384,077	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$13	\$100	\$64
Revenue Collected During FY 12:	\$3,454,130	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$3,720,527	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$116	\$240	\$156
Per Capita Expenditures:	\$125	\$227	\$142
Revenues over (under) Expenditures:	-\$266,397	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	5.04%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$187,689	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$6	\$107	\$69

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$149,509	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$92,145	\$3,484,768	\$1,662,073



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,229,707	\$9,384,093	\$5,431,791
Per Capita Debt:	\$75	\$332	\$225
General Obligation Debt over EAV:	0.04%	0.62%	0.38%

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Grant Memorial Park District**

Unit Code: **102/010/12** County: **WOODFORD**

Fiscal Year End: **4/14/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$77,389**

Equalized Assessed Valuation: **\$21,973,964**

Population: **1,788**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$28,464	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$16	\$51	\$24
Revenue Collected During FY 12:	\$39,323	\$233,262	\$128,933
Expenditures During FY 12:	\$55,803	\$250,261	\$124,837
Per Capita Revenue:	\$22	\$65	\$41
Per Capita Expenditures:	\$31	\$71	\$43
Revenues over (under) Expenditures:	-\$16,480	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	21.48%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$11,984	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$7	\$51	\$25

**Equity**

	<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>	Grayslake Park District		
<b>Unit Code:</b>	049/050/12	<b>County:</b>	LAKE
<b>Fiscal Year End:</b>	5/31/2012		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,876,771		
<b>Equalized Assessed Valuation:</b>	\$636,779,328		
<b>Population:</b>	10,000		
<b>Employees:</b>			
	<b>Full Time:</b>	17	
	<b>Part Time:</b>	66	
	<b>Salaries Paid:</b>	\$1,399,051	

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,441,213	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$144	\$100	\$64
Revenue Collected During FY 12:	\$3,313,957	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$3,270,411	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$331	\$240	\$156
Per Capita Expenditures:	\$327	\$227	\$142
Revenues over (under) Expenditures:	\$43,546	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	45.54%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$1,489,234	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$149	\$107	\$69

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,344,894	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$2,375,032	\$3,484,768	\$1,662,073



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$5,029,475	\$9,384,093	\$5,431,791
Per Capita Debt:	\$503	\$332	\$225
General Obligation Debt over EAV:	0.67%	0.62%	0.38%

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Griggsville Park District**

Unit Code: **075/010/12** County: **PIKE**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$35,405**

Equalized Assessed Valuation: **\$16,871,941**

Population: **1,615**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$8,798**

**Blended Component Units**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$33,461	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$21	\$51	\$24
Revenue Collected During FY 12:	\$29,495	\$233,262	\$128,933
Expenditures During FY 12:	\$36,637	\$250,261	\$124,837
Per Capita Revenue:	\$18	\$65	\$41
Per Capita Expenditures:	\$23	\$71	\$43
Revenues over (under) Expenditures:	-\$7,142	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	71.84%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$26,319	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$16	\$51	\$25

**Equity**

	<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>	Gurnee Park District		
<b>Unit Code:</b>	049/060/12	<b>County:</b>	LAKE
<b>Fiscal Year End:</b>	4/30/2012		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$14,919,908		
<b>Equalized Assessed Valuation:</b>	\$1,204,262,913		
<b>Population:</b>	34,295		
<b>Employees:</b>			
	<b>Full Time:</b>	39	
	<b>Part Time:</b>	382	
	<b>Salaries Paid:</b>	\$4,171,933	

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$3,749,033	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$109	\$100	\$64
Revenue Collected During FY 12:	\$8,832,201	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$8,627,364	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$258	\$240	\$156
Per Capita Expenditures:	\$252	\$227	\$142
Revenues over (under) Expenditures:	\$204,837	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	40.73%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$3,513,870	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$102	\$107	\$69

**Equity**

	<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:	\$1,048,300	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$6,186,081	\$3,484,768	\$1,662,073



**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$9,824,635	\$9,384,093	\$5,431,791
Per Capita Debt:	\$286	\$332	\$225
General Obligation Debt over EAV:	0.07%	0.62%	0.38%

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Hamilton Park District**

Unit Code: **034/030/12** County: **HANCOCK**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$420,708**

Equalized Assessed Valuation: **\$42,231,363**

Population: **2,951**

Employees:

    Full Time:

    Part Time: **35**

    Salaries Paid: **\$73,322**

**Blended Component Units**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$92,174	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$31	\$51	\$24
Revenue Collected During FY 12:	\$232,984	\$233,262	\$128,933
Expenditures During FY 12:	\$199,220	\$250,261	\$124,837
Per Capita Revenue:	\$79	\$65	\$41
Per Capita Expenditures:	\$68	\$71	\$43
Revenues over (under) Expenditures:	\$33,764	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	63.22%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$125,938	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$43	\$51	\$25

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$509	\$5,774	\$
Total Unreserved Funds:	\$125,429	\$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:	\$615,000	\$235,642	\$
Per Capita Debt:	\$208	\$52	\$
General Obligation Debt over EAV:	1.46%	0.13%	0.00%

**Enterprise Funds**

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

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:	\$268,362	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$34	\$51	\$24
Revenue Collected During FY 12:	\$790,485	\$233,262	\$128,933
Expenditures During FY 12:	\$885,948	\$250,261	\$124,837
Per Capita Revenue:	\$99	\$65	\$41
Per Capita Expenditures:	\$111	\$71	\$43
Revenues over (under) Expenditures:	-\$95,463	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	18.40%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$163,006	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$20	\$51	\$25

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$44,571	\$48,374	\$
Total Unrestricted Net Assets:	\$157,899	\$130,544	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,740,000	\$235,642	\$
Per Capita Debt:	\$218	\$52	\$
General Obligation Debt over EAV:	0.61%	0.13%	0.00%

**Enterprise Funds**

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Fiscal Indicators

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$41,040	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$33	\$51	\$24
Revenue Collected During FY 12:	\$94,434	\$233,262	\$128,933
Expenditures During FY 12:	\$102,446	\$250,261	\$124,837
Per Capita Revenue:	\$77	\$65	\$41
Per Capita Expenditures:	\$83	\$71	\$43
Revenues over (under) Expenditures:	-\$8,012	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	32.24%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$33,028	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$27	\$51	\$25

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$33,028	\$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>	Hanover Park Park District		
<b>Unit Code:</b>	016/290/12	<b>County:</b>	COOK
<b>Fiscal Year End:</b>	4/30/2012		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$8,071,827		
<b>Equalized Assessed Valuation:</b>	\$618,737,802		
<b>Population:</b>	36,000		
<b>Employees:</b>			
	<b>Full Time:</b>	19	
	<b>Part Time:</b>	232	
	<b>Salaries Paid:</b>	\$1,578,488	

<b>Blended Component Units</b>	
<b>Number Submitted =</b>	1
	Hanover Park Park Foundation

**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:	\$668,306	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$19	\$100	\$64
Revenue Collected During FY 12:	\$3,405,447	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$3,167,565	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$95	\$240	\$156
Per Capita Expenditures:	\$88	\$227	\$142
Revenues over (under) Expenditures:	\$237,882	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	27.53%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$872,159	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$24	\$107	\$69

**Equity**

	<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:	\$1,892,785	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$1,260,745	\$3,484,768	\$1,662,073



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$5,746,810	\$9,384,093	\$5,431,791
Per Capita Debt:	\$160	\$332	\$225
General Obligation Debt over EAV:	0.13%	0.62%	0.38%

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Hanover Township Park District**

Unit Code: **043/025/12** County: **JO DAVIESS**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$117,206**

Equalized Assessed Valuation: **\$19,729,546**

Population: **1,201**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$20,310	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$17	\$51	\$24
Revenue Collected During FY 12:	\$100,060	\$233,262	\$128,933
Expenditures During FY 12:	\$71,773	\$250,261	\$124,837
Per Capita Revenue:	\$83	\$65	\$41
Per Capita Expenditures:	\$60	\$71	\$43
Revenues over (under) Expenditures:	\$28,287	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	67.71%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$48,597	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$40	\$51	\$25

**Equity**

	<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:	\$48,597	\$130,544	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$350,000	\$235,642	\$
Per Capita Debt:	\$39	\$52	\$
General Obligation Debt over EAV:	0.39%	0.13%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	-\$37	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$41.496	\$15,864	\$
Expenditures During FY 12:	\$49.843	\$16,569	\$
Per Capita Revenue:	\$5	\$2	\$
Per Capita Expenditures:	\$6	\$2	\$
Operating Income (loss):	-\$8.347	-\$706	\$
Ratio of Retained Earnings to Expenditures:	-0.35%	21.91%	0.00%
Ending Retained Earnings for FY 12:	-\$174	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Harvey Park District**

Unit Code: **016/300/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,676,405**

Equalized Assessed Valuation: **\$233,748,658**

Population: **25,309**

Employees:

    Full Time: **17**

    Part Time: **4**

    Salaries Paid: **\$496,160**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	-\$295,703	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	-\$12	\$51	\$24
Revenue Collected During FY 12:	\$772,738	\$233,262	\$128,933
Expenditures During FY 12:	\$1,132,169	\$250,261	\$124,837
Per Capita Revenue:	\$31	\$65	\$41
Per Capita Expenditures:	\$45	\$71	\$43
Revenues over (under) Expenditures:	-\$359,431	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	-29.59%	101.95%	61.37%
Ending Fund Balance for FY 12:	-\$335,033	\$164,563	\$65,817
Per Capita Ending Fund Balance:	-\$13	\$51	\$25

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	-\$335,033	\$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:	\$170,000	\$235,642	\$
Per Capita Debt:	\$7	\$52	\$
General Obligation Debt over EAV:	0.07%	0.13%	0.00%

**Enterprise Funds**

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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:	\$252,026	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$76	\$51	\$24
Revenue Collected During FY 12:	\$376,535	\$233,262	\$128,933
Expenditures During FY 12:	\$409,274	\$250,261	\$124,837
Per Capita Revenue:	\$114	\$65	\$41
Per Capita Expenditures:	\$124	\$71	\$43
Revenues over (under) Expenditures:	-\$32,739	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	55.92%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$228,861	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$69	\$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:	\$589,632	\$48,374	\$
Total Unrestricted Net Assets:	\$31,228	\$130,544	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$305,000	\$235,642	\$
Per Capita Debt:	\$92	\$52	\$
General Obligation Debt over EAV:	0.50%	0.13%	0.00%

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Hawthorne Park District**

Unit Code: **016/310/12** County: **COOK**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,422,605**

Equalized Assessed Valuation: **\$120,914,021**

Population: **14,645**

Employees:

    Full Time: **5**

    Part Time: **26**

    Salaries Paid: **\$379,413**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$793,387	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$54	\$51	\$24
Revenue Collected During FY 12:	\$730,823	\$233,262	\$128,933
Expenditures During FY 12:	\$676,780	\$250,261	\$124,837
Per Capita Revenue:	\$50	\$65	\$41
Per Capita Expenditures:	\$46	\$71	\$43
Revenues over (under) Expenditures:	\$54,043	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	124.42%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$842,075	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$57	\$51	\$25

**Equity**

	<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:	\$472,595	\$48,374	\$
Total Unrestricted Net Assets:	\$450,541	\$130,544	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,246,400	\$235,642	\$
Per Capita Debt:	\$85	\$52	\$
General Obligation Debt over EAV:	0.13%	0.13%	0.00%

**Enterprise Funds**

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





**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,970,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$210	\$332	\$225
General Obligation Debt over EAV:	1.77%	0.62%	0.38%

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Hennepin Park District**

Unit Code: **078/010/12** County: **PUTNAM**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$352,210**

Equalized Assessed Valuation: **\$28,829,876**

Population: **757**

Employees:

    Full Time: **1**

    Part Time: **17**

    Salaries Paid: **\$91,793**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$282,290	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$373	\$51	\$24
Revenue Collected During FY 12:	\$283,924	\$233,262	\$128,933
Expenditures During FY 12:	\$223,746	\$250,261	\$124,837
Per Capita Revenue:	\$375	\$65	\$41
Per Capita Expenditures:	\$296	\$71	\$43
Revenues over (under) Expenditures:	\$60,178	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	153.06%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$342,468	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$452	\$51	\$25

**Equity**

	<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:	\$7,020	\$48,374	\$
Total Unrestricted Net Assets:	\$342,468	\$130,544	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$132,000	\$235,642	\$
Per Capita Debt:	\$174	\$52	\$
General Obligation Debt over EAV:	0.46%	0.13%	0.00%

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Herrin Park District**

Unit Code: **100/010/12** County: **WILLIAMSON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$311,768**

Equalized Assessed Valuation: **\$125,610,389**

Population: **12,000**

Employees:

    Full Time: **3**

    Part Time: **32**

    Salaries Paid: **\$139,843**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$146,312	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$12	\$51	\$24
Revenue Collected During FY 12:	\$366,917	\$233,262	\$128,933
Expenditures During FY 12:	\$358,465	\$250,261	\$124,837
Per Capita Revenue:	\$31	\$65	\$41
Per Capita Expenditures:	\$30	\$71	\$43
Revenues over (under) Expenditures:	\$8,452	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	43.17%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$154,764	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$13	\$51	\$25

**Equity**

	<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:	-\$3,565	\$48,374	\$
Total Unrestricted Net Assets:	\$419,154	\$130,544	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,085,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$134	\$332	\$225
General Obligation Debt over EAV:	0.45%	0.62%	0.38%

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$8,375,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$280	\$332	\$225
General Obligation Debt over EAV:	0.36%	0.62%	0.38%

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,604,250	\$9,384,093	\$5,431,791
Per Capita Debt:	\$846	\$332	\$225
General Obligation Debt over EAV:	1.10%	0.62%	0.38%

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$66,550,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$1,277	\$332	\$225
General Obligation Debt over EAV:	0.67%	0.62%	0.38%

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Hollis Park District**

Unit Code: **072/020/12** County: **PEORIA**

Fiscal Year End: **12/31/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$606,138**

Equalized Assessed Valuation: **\$54,656,302**

Population: **3,000**

Employees:

    Full Time: **2**

    Part Time: **20**

    Salaries Paid: **\$177,694**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$421,551	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$141	\$51	\$24
Revenue Collected During FY 12:	\$619,908	\$233,262	\$128,933
Expenditures During FY 12:	\$489,247	\$250,261	\$124,837
Per Capita Revenue:	\$207	\$65	\$41
Per Capita Expenditures:	\$163	\$71	\$43
Revenues over (under) Expenditures:	\$130,661	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	112.87%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$552,212	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$184	\$51	\$25

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$406,654	\$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:	\$15,468,198	\$9,384,093	\$5,431,791
Per Capita Debt:	\$521	\$332	\$225
General Obligation Debt over EAV:	2.30%	0.62%	0.38%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$11,771,734	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$397	\$48	\$
Revenue Collected During FY 12:	\$4,697,579	\$679,651	\$
Expenditures During FY 12:	\$5,162,348	\$724,082	\$
Per Capita Revenue:	\$158	\$21	\$
Per Capita Expenditures:	\$174	\$23	\$
Operating Income (loss):	-\$464,769	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	223.01%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$11,512,470	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$388	\$47	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Horner Park District**

Unit Code: **088/030/12** County: **ST. CLAIR**

Fiscal Year End: **9/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$114,557**

Equalized Assessed Valuation: **\$75,543,476**

Population: **4,500**

Employees:

    Full Time: **1**

    Part Time: **2**

    Salaries Paid: **\$32,438**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$77,069	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$17	\$51	\$24
Revenue Collected During FY 12:	\$182,007	\$233,262	\$128,933
Expenditures During FY 12:	\$114,557	\$250,261	\$124,837
Per Capita Revenue:	\$40	\$65	\$41
Per Capita Expenditures:	\$25	\$71	\$43
Revenues over (under) Expenditures:	\$67,450	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	126.15%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$144,519	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$32	\$51	\$25

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$144,519	\$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:	\$5,965	\$235,642	\$
Per Capita Debt:	\$1	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$15,053,517	\$9,384,093	\$5,431,791
Per Capita Debt:	\$376	\$332	\$225
General Obligation Debt over EAV:	0.80%	0.62%	0.38%

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Hutsonville Park District**

Unit Code: **017/020/12** County: **CRAWFORD**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$268,500**

Equalized Assessed Valuation: **\$9,701,754**

Population: **1,303**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$74,731	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$57	\$51	\$24
Revenue Collected During FY 12:	\$28,391	\$233,262	\$128,933
Expenditures During FY 12:	\$32,857	\$250,261	\$124,837
Per Capita Revenue:	\$22	\$65	\$41
Per Capita Expenditures:	\$25	\$71	\$43
Revenues over (under) Expenditures:	-\$4,466	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	213.85%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$70,265	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$54	\$51	\$25

**Equity**

	<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: **Illini Park District**

Unit Code: **055/020/12** County: **MACON**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$27,501**

Equalized Assessed Valuation: **\$22,582,856**

Population: **1,563**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

Number Submitted = 1

Illini Park Dist

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$5,797	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$4	\$51	\$24
Revenue Collected During FY 12:	\$27,297	\$233,262	\$128,933
Expenditures During FY 12:	\$22,304	\$250,261	\$124,837
Per Capita Revenue:	\$17	\$65	\$41
Per Capita Expenditures:	\$14	\$71	\$43
Revenues over (under) Expenditures:	\$4,993	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	48.38%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$10,790	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$7	\$51	\$25

**Equity**

	<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**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	\$794,953	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$199	\$51	\$24
Revenue Collected During FY 12:	\$485,188	\$233,262	\$128,933
Expenditures During FY 12:	\$621,293	\$250,261	\$124,837
Per Capita Revenue:	\$121	\$65	\$41
Per Capita Expenditures:	\$155	\$71	\$43
Revenues over (under) Expenditures:	-\$136,105	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	106.04%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$658,848	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$165	\$51	\$25

**Equity**

	<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:	\$187,498	\$48,374	\$
Total Unrestricted Net Assets:	\$107,178	\$130,544	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$418,000	\$235,642	\$
Per Capita Debt:	\$105	\$52	\$
General Obligation Debt over EAV:	0.17%	0.13%	0.00%

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$5,884,416	\$9,384,093	\$5,431,791
Per Capita Debt:	\$681	\$332	\$225
General Obligation Debt over EAV:	1.18%	0.62%	0.38%

**Enterprise Funds**

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

Fiscal Indicators

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	-\$117,814	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	-\$9	\$51	\$24
Revenue Collected During FY 12:	\$516,405	\$233,262	\$128,933
Expenditures During FY 12:	\$627,326	\$250,261	\$124,837
Per Capita Revenue:	\$38	\$65	\$41
Per Capita Expenditures:	\$46	\$71	\$43
Revenues over (under) Expenditures:	-\$110,921	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	-36.46%	101.95%	61.37%
Ending Fund Balance for FY 12:	-\$228,735	\$164,563	\$65,817
Per Capita Ending Fund Balance:	-\$17	\$51	\$25

**Equity**

	<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:	\$973,018	\$130,544	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$300,000	\$235,642	\$
Per Capita Debt:	\$22	\$52	\$
General Obligation Debt over EAV:	0.24%	0.13%	0.00%

**Enterprise Funds**

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