





**FISCAL RESPONSIBILITY 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:	\$15,654,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$125	\$332	\$225
General Obligation Debt over EAV:	0.70%	0.62%	0.38%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$6,560,802	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$52	\$48	\$
Revenue Collected During FY 12:	\$1,766,013	\$679,651	\$
Expenditures During FY 12:	\$907,392	\$724,082	\$
Per Capita Revenue:	\$14	\$21	\$
Per Capita Expenditures:	\$7	\$23	\$
Operating Income (loss):	\$858,621	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	812.51%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$7,372,608	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$59	\$47	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Justice Park District**

Unit Code: **016/375/12** County: **Cook**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$353,656**

Equalized Assessed Valuation: **\$159,345,193**

Population: **12,982**

Employees:

    Full Time: **4**

    Part Time: **1**

    Salaries Paid: **\$169,026**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$214,358	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$17	\$51	\$24
Revenue Collected During FY 12:	\$424,796	\$233,262	\$128,933
Expenditures During FY 12:	\$362,323	\$250,261	\$124,837
Per Capita Revenue:	\$33	\$65	\$41
Per Capita Expenditures:	\$28	\$71	\$43
Revenues over (under) Expenditures:	\$62,473	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	76.40%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$276,831	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$21	\$51	\$25

**Equity**

	<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:	\$318,069	\$48,374	\$
Total Unrestricted Net Assets:	\$620,055	\$130,544	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$719,000	\$235,642	\$
Per Capita Debt:	\$55	\$52	\$
General Obligation Debt over EAV:	0.45%	0.13%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	-\$792,907	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	-\$61	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	-\$792,907	\$31,535	\$
Per Capita Ending Retained Earnings:	-\$61	\$4	\$





FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 12:	\$1,276,458	\$9,384,093	\$5,431,791
Per Capita Debt:	\$39	\$332	\$225
General Obligation Debt over EAV:	0.16%	0.62%	0.38%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 12:	\$10,904,560	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$333	\$48	\$
Revenue Collected During FY 12:	\$633,092	\$679,651	\$
Expenditures During FY 12:	\$1,305,286	\$724,082	\$
Per Capita Revenue:	\$19	\$21	\$
Per Capita Expenditures:	\$40	\$23	\$
Operating Income (loss):	-\$672,194	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	800.12%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$10,443,895	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$319	\$47	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Kenilworth Park District**

Unit Code: **016/380/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$608,887**

Equalized Assessed Valuation: **\$340,657,737**

Population: **2,513**

Employees:

    Full Time: **3**

    Part Time: **44**

    Salaries Paid: **\$267,599**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$1,553,286	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$618	\$51	\$24
Revenue Collected During FY 12:	\$566,067	\$233,262	\$128,933
Expenditures During FY 12:	\$527,145	\$250,261	\$124,837
Per Capita Revenue:	\$225	\$65	\$41
Per Capita Expenditures:	\$210	\$71	\$43
Revenues over (under) Expenditures:	\$38,922	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	302.04%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$1,592,208	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$634	\$51	\$25

**Equity**

	<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:	\$1,277,256	\$48,374	\$
Total Unrestricted Net Assets:	\$287,733	\$130,544	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$27,219	\$235,642	\$
Per Capita Debt:	\$11	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

**Enterprise Funds**

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Kewanee Park District**

Unit Code: 037/030/12 County: HENRY

Fiscal Year End: 12/31/2012

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,968,200

Equalized Assessed Valuation: \$85,407,545

Population: 11,000

Employees:

    Full Time: 7

    Part Time: 67

    Salaries Paid: \$511,856

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	-\$487,576	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	-\$44	\$100	\$64
Revenue Collected During FY 12:	\$948,286	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,491,876	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$86	\$240	\$156
Per Capita Expenditures:	\$136	\$227	\$142
Revenues over (under) Expenditures:	-\$543,590	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	159.26%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$2,375,986	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$216	\$107	\$69

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	-\$70,295	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	-\$689,048	\$3,484,768	\$1,662,073



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,591,456	\$9,384,093	\$5,431,791
Per Capita Debt:	\$145	\$332	\$225
General Obligation Debt over EAV:	0.58%	0.62%	0.38%

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Kingsbury Park District**

Unit Code: **003/010/12** County: **BOND**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,610,352**

Equalized Assessed Valuation: **\$192,296,126**

Population: **10,000**

Employees:

    Full Time: **4**

    Part Time: **85**

    Salaries Paid: **\$200,413**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$336,668	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$34	\$51	\$24
Revenue Collected During FY 12:	\$471,058	\$233,262	\$128,933
Expenditures During FY 12:	\$412,242	\$250,261	\$124,837
Per Capita Revenue:	\$47	\$65	\$41
Per Capita Expenditures:	\$41	\$71	\$43
Revenues over (under) Expenditures:	\$58,816	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	93.95%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$387,284	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$39	\$51	\$25

**Equity**

	<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:	\$589,055	\$130,544	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$135,000	\$235,642	\$
Per Capita Debt:	\$14	\$52	\$
General Obligation Debt over EAV:	0.07%	0.13%	0.00%

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$	\$51	\$24
Revenue Collected During FY 12:	\$47,664	\$233,262	\$128,933
Expenditures During FY 12:	\$34,338	\$250,261	\$124,837
Per Capita Revenue:	\$14	\$65	\$41
Per Capita Expenditures:	\$10	\$71	\$43
Revenues over (under) Expenditures:	\$13,326	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	38.81%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$13,326	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$4	\$51	\$25

**Equity**

	<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:

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:	\$18,179	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$18	\$51	\$24
Revenue Collected During FY 12:	\$23,847	\$233,262	\$128,933
Expenditures During FY 12:	\$14,880	\$250,261	\$124,837
Per Capita Revenue:	\$24	\$65	\$41
Per Capita Expenditures:	\$15	\$71	\$43
Revenues over (under) Expenditures:	\$8,967	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	182.43%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$27,146	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$27	\$51	\$25

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$27,146	\$47,325	\$

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$7,875,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$506	\$332	\$225
General Obligation Debt over EAV:	0.87%	0.62%	0.38%

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,500,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$184	\$332	\$225
General Obligation Debt over EAV:	0.69%	0.62%	0.38%

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **La Harpe Park District**

Unit Code: **034/040/12** County: **HANCOCK**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$313,450**

Equalized Assessed Valuation: **\$8,402,596**

Population: **1,230**

Employees:

    Full Time:

    Part Time: **15**

    Salaries Paid: **\$48,192**

**Blended Component Units**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$1,761,634	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$1,432	\$51	\$24
Revenue Collected During FY 12:	\$252,708	\$233,262	\$128,933
Expenditures During FY 12:	\$282,862	\$250,261	\$124,837
Per Capita Revenue:	\$205	\$65	\$41
Per Capita Expenditures:	\$230	\$71	\$43
Revenues over (under) Expenditures:	-\$30,154	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	612.13%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$1,731,480	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$1,408	\$51	\$25

**Equity**

	<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:	\$1,904,030	\$130,544	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$7,307	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$10	\$51	\$24
Revenue Collected During FY 12:	\$20,379	\$233,262	\$128,933
Expenditures During FY 12:	\$25,471	\$250,261	\$124,837
Per Capita Revenue:	\$29	\$65	\$41
Per Capita Expenditures:	\$36	\$71	\$43
Revenues over (under) Expenditures:	-\$5,092	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	8.70%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$2,215	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$3	\$51	\$25

**Equity**

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

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Lake Bluff Park District**

Unit Code: **049/080/12** County: **LAKE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,307,085**

Equalized Assessed Valuation: **\$629,048,772**

Population: **8,050**

Employees:

    Full Time: **13**

    Part Time: **284**

    Salaries Paid: **\$2,248,486**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$168,495	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$21	\$100	\$64
Revenue Collected During FY 12:	\$4,961,225	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$4,952,562	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$616	\$240	\$156
Per Capita Expenditures:	\$615	\$227	\$142
Revenues over (under) Expenditures:	\$8,663	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	17.27%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$855,376	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$106	\$107	\$69

**Equity**

	<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:	\$378,445	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$661,626	\$3,484,768	\$1,662,073



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$6,027,403	\$9,384,093	\$5,431,791
Per Capita Debt:	\$749	\$332	\$225
General Obligation Debt over EAV:	0.28%	0.62%	0.38%

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Lamotte Park District**

Unit Code: **017/010/12** County: **CRAWFORD**

Fiscal Year End: **5/26/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$59,965**

Equalized Assessed Valuation: **\$20,143,122**

Population: **1,400**

Employees:

    Full Time: **1**

    Part Time:

    Salaries Paid: **\$10,400**

**Blended Component Units**

**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:	\$35,021	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$25	\$51	\$24
Revenue Collected During FY 12:	\$70,506	\$233,262	\$128,933
Expenditures During FY 12:	\$65,393	\$250,261	\$124,837
Per Capita Revenue:	\$50	\$65	\$41
Per Capita Expenditures:	\$47	\$71	\$43
Revenues over (under) Expenditures:	\$5,113	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	61.37%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$40,134	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$29	\$51	\$25

**Equity**

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

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$3,113,889	\$9,384,093	\$5,431,791
Per Capita Debt:	\$110	\$332	\$225
General Obligation Debt over EAV:	0.08%	0.62%	0.38%

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$11,551	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$6	\$51	\$24
Revenue Collected During FY 12:	\$26,004	\$233,262	\$128,933
Expenditures During FY 12:	\$15,675	\$250,261	\$124,837
Per Capita Revenue:	\$13	\$65	\$41
Per Capita Expenditures:	\$8	\$71	\$43
Revenues over (under) Expenditures:	\$10,329	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	139.59%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$21,880	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$11	\$51	\$25

**Equity**

	<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:

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:	\$53,265	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$8	\$51	\$24
Revenue Collected During FY 12:	\$104,753	\$233,262	\$128,933
Expenditures During FY 12:	\$99,555	\$250,261	\$124,837
Per Capita Revenue:	\$16	\$65	\$41
Per Capita Expenditures:	\$15	\$71	\$43
Revenues over (under) Expenditures:	\$5,198	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	58.72%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$58,463	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$9	\$51	\$25

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$90,901	\$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: **Le Roy Park District**

Unit Code: **064/010/12** County: **MCLEAN**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$101,300**

Equalized Assessed Valuation: **\$92,573,063**

Population: **5,200**

Employees:

    Full Time:

    Part Time: **1**

    Salaries Paid: **\$4,500**

**Blended Component Units**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$50,080	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$10	\$51	\$24
Revenue Collected During FY 12:	\$107,083	\$233,262	\$128,933
Expenditures During FY 12:	\$98,529	\$250,261	\$124,837
Per Capita Revenue:	\$21	\$65	\$41
Per Capita Expenditures:	\$19	\$71	\$43
Revenues over (under) Expenditures:	\$8,554	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	59.51%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$58,634	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$11	\$51	\$25

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$58,578	\$47,325	\$

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$14,686,222	\$9,384,093	\$5,431,791
Per Capita Debt:	\$918	\$332	\$225
General Obligation Debt over EAV:	1.63%	0.62%	0.38%

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Lena Park District**

Unit Code: **089/020/12** County: **STEPHENSON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,184,105**

Equalized Assessed Valuation: **\$76,258,220**

Population: **5,021**

Employees:

    Full Time:

    Part Time: **84**

    Salaries Paid: **\$165,286**

**Blended Component Units**

*(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:	\$214,775	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$43	\$51	\$24
Revenue Collected During FY 12:	\$368,821	\$233,262	\$128,933
Expenditures During FY 12:	\$369,965	\$250,261	\$124,837
Per Capita Revenue:	\$73	\$65	\$41
Per Capita Expenditures:	\$74	\$71	\$43
Revenues over (under) Expenditures:	-\$1,144	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	84.02%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$310,854	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$62	\$51	\$25

**Equity**

	<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:	\$52,805	\$48,374	\$
Total Unrestricted Net Assets:	\$258,049	\$130,544	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$791,355	\$235,642	\$
Per Capita Debt:	\$158	\$52	\$
General Obligation Debt over EAV:	0.32%	0.13%	0.00%

**Enterprise Funds**

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lewistown Park District**

Unit Code: **029/030/12** County: **FULTON**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$108,525**

Equalized Assessed Valuation: **\$25,080,754**

Population: **3,200**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$13,087**

**Blended Component Units**

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$52,227	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$16	\$51	\$24
Revenue Collected During FY 12:	\$115,932	\$233,262	\$128,933
Expenditures During FY 12:	\$100,107	\$250,261	\$124,837
Per Capita Revenue:	\$36	\$65	\$41
Per Capita Expenditures:	\$31	\$71	\$43
Revenues over (under) Expenditures:	\$15,825	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	67.98%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$68,052	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$21	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$68,052	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$20,000	\$235,642	\$
Per Capita Debt:	\$6	\$52	\$
General Obligation Debt over EAV:	0.08%	0.13%	0.00%

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$27,218	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$14	\$51	\$24
Revenue Collected During FY 12:	\$185,254	\$233,262	\$128,933
Expenditures During FY 12:	\$181,776	\$250,261	\$124,837
Per Capita Revenue:	\$93	\$65	\$41
Per Capita Expenditures:	\$91	\$71	\$43
Revenues over (under) Expenditures:	\$3,478	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	16.89%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$30,696	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$15	\$51	\$25

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$15,105	\$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:	\$11,374	\$235,642	\$
Per Capita Debt:	\$6	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Limestone Park District**

Unit Code: **046/020/12** County: **KANKAKEE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$164,150**

Equalized Assessed Valuation: **\$118,636,400**

Population: **4,000**

Employees:

    Full Time:

    Part Time: **25**

    Salaries Paid: **\$47,606**

**Blended Component Units**

*(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:	\$178,190	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$45	\$51	\$24
Revenue Collected During FY 12:	\$181,928	\$233,262	\$128,933
Expenditures During FY 12:	\$153,631	\$250,261	\$124,837
Per Capita Revenue:	\$45	\$65	\$41
Per Capita Expenditures:	\$38	\$71	\$43
Revenues over (under) Expenditures:	\$28,297	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	134.40%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$206,487	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$52	\$51	\$25

**Equity**

	<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:	\$1,462	\$48,374	\$
Total Unrestricted Net Assets:	\$205,026	\$130,544	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$3,306	\$235,642	\$
Per Capita Debt:	\$1	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

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:	\$400,150	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$27	\$51	\$24
Revenue Collected During FY 12:	\$820,069	\$233,262	\$128,933
Expenditures During FY 12:	\$820,179	\$250,261	\$124,837
Per Capita Revenue:	\$54	\$65	\$41
Per Capita Expenditures:	\$54	\$71	\$43
Revenues over (under) Expenditures:	-\$110	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	49.13%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$402,918	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$27	\$51	\$25

**Equity**

	<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:	\$270,380	\$48,374	\$
Total Unrestricted Net Assets:	\$1,114,421	\$130,544	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$595,000	\$235,642	\$
Per Capita Debt:	\$39	\$52	\$
General Obligation Debt over EAV:	0.41%	0.13%	0.00%

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Lindenhurst Park District**

Unit Code: **049/085/12** County: **LAKE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,080,051**

Equalized Assessed Valuation: **\$404,435,051**

Population: **14,694**

Employees:

    Full Time: **9**

    Part Time: **51**

    Salaries Paid: **\$760,533**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$297,502	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$20	\$100	\$64
Revenue Collected During FY 12:	\$2,331,018	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$2,422,141	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$159	\$240	\$156
Per Capita Expenditures:	\$165	\$227	\$142
Revenues over (under) Expenditures:	-\$91,123	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	8.52%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$206,379	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$14	\$107	\$69

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$334,651	\$3,484,768	\$1,662,073



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$4,427,252	\$9,384,093	\$5,431,791
Per Capita Debt:	\$301	\$332	\$225
General Obligation Debt over EAV:	0.00%	0.62%	0.38%

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$14,331,047	\$9,384,093	\$5,431,791
Per Capita Debt:	\$434	\$332	\$225
General Obligation Debt over EAV:	1.05%	0.62%	0.38%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$2,787,282	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$84	\$48	\$
Revenue Collected During FY 12:	\$1,752,865	\$679,651	\$
Expenditures During FY 12:	\$1,763,169	\$724,082	\$
Per Capita Revenue:	\$53	\$21	\$
Per Capita Expenditures:	\$53	\$23	\$
Operating Income (loss):	-\$10,304	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	161.21%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$2,842,441	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$86	\$47	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Litchfield Park District**

Unit Code: **068/010/12** County: **MONTGOME**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$379,119**

Equalized Assessed Valuation: **\$79,488,669**

Population: **6,939**

Employees:

    Full Time: **3**

    Part Time: **2**

    Salaries Paid: **\$157,103**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$25,927	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$4	\$51	\$24
Revenue Collected During FY 12:	\$360,936	\$233,262	\$128,933
Expenditures During FY 12:	\$377,002	\$250,261	\$124,837
Per Capita Revenue:	\$52	\$65	\$41
Per Capita Expenditures:	\$54	\$71	\$43
Revenues over (under) Expenditures:	-\$16,066	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	5.10%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$19,242	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$3	\$51	\$25

**Equity**

	<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:	\$25,561	\$48,374	\$
Total Unrestricted Net Assets:	\$19,242	\$130,544	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$117,000	\$235,642	\$
Per Capita Debt:	\$17	\$52	\$
General Obligation Debt over EAV:	0.15%	0.13%	0.00%

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Lockport Park District**

Unit Code: **099/050/12** County: **WILL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,905,890**

Equalized Assessed Valuation: **\$1,509,372,499**

Population: **76,000**

Employees:

    Full Time: **37**

    Part Time: **390**

    Salaries Paid: **\$4,060,016**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$3,686,537	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$49	\$100	\$64
Revenue Collected During FY 12:	\$7,760,324	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$7,023,781	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$102	\$240	\$156
Per Capita Expenditures:	\$92	\$227	\$142
Revenues over (under) Expenditures:	\$736,543	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	55.71%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$3,913,080	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$51	\$107	\$69

**Equity**

	<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:	\$2,479,580	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$7,849,034	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$9,425,195	\$9,384,093	\$5,431,791
Per Capita Debt:	\$124	\$332	\$225
General Obligation Debt over EAV:	0.62%	0.62%	0.38%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$8,943,278	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$118	\$48	\$
Revenue Collected During FY 12:	\$3,732,446	\$679,651	\$
Expenditures During FY 12:	\$3,895,833	\$724,082	\$
Per Capita Revenue:	\$49	\$21	\$
Per Capita Expenditures:	\$51	\$23	\$
Operating Income (loss):	-\$163,387	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	252.92%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$9,853,517	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$130	\$47	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Lombard Park District**

Unit Code: **022/140/12** County: **DUPAGE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,316,356**

Equalized Assessed Valuation: **\$1,352,411,195**

Population: **43,395**

Employees:

    Full Time: **31**

    Part Time:

    Salaries Paid: **\$2,631,668**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$1,971,385	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$45	\$100	\$64
Revenue Collected During FY 12:	\$6,688,455	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$5,747,963	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$154	\$240	\$156
Per Capita Expenditures:	\$132	\$227	\$142
Revenues over (under) Expenditures:	\$940,492	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	44.98%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$2,585,304	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$60	\$107	\$69

**Equity**

	<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:	\$426,658	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$3,044,632	\$3,484,768	\$1,662,073



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$8,232,810	\$9,384,093	\$5,431,791
Per Capita Debt:	\$190	\$332	\$225
General Obligation Debt over EAV:	0.60%	0.62%	0.38%

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 12:	\$1,321,329	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$164	\$51	\$24
Revenue Collected During FY 12:	\$165,106	\$233,262	\$128,933
Expenditures During FY 12:	\$654,991	\$250,261	\$124,837
Per Capita Revenue:	\$20	\$65	\$41
Per Capita Expenditures:	\$81	\$71	\$43
Revenues over (under) Expenditures:	-\$489,885	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	126.94%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$831,444	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$103	\$51	\$25

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$162,908	\$5,774	\$
Total Unreserved Funds:	\$668,536	\$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	\$