



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$19,885,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$240	\$332	\$225
General Obligation Debt over EAV:	0.46%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$1,565,247	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$19	\$48	\$
Revenue Collected During FY 12:	\$1,709,268	\$679,651	\$
Expenditures During FY 12:	\$2,061,918	\$724,082	\$
Per Capita Revenue:	\$21	\$21	\$
Per Capita Expenditures:	\$25	\$23	\$
Operating Income (loss):	-\$352,650	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	66.21%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$1,365,182	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$16	\$47	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$3,610,727	\$9,384,093	\$5,431,791
Per Capita Debt:	\$96	\$332	\$225
General Obligation Debt over EAV:	0.21%	0.62%	0.38%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	-\$1,389	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$	\$51	\$24
Revenue Collected During FY 12:	\$222,232	\$233,262	\$128,933
Expenditures During FY 12:	\$195,018	\$250,261	\$124,837
Per Capita Revenue:	\$38	\$65	\$41
Per Capita Expenditures:	\$33	\$71	\$43
Revenues over (under) Expenditures:	\$27,214	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	21.76%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$42,439	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$7	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$16,913	\$5,774	\$
Total Unreserved Funds:	\$25,526	\$47,325	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Pearl City Park District**

Unit Code: **089/030/12** County: **STEPHENSON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$105,550**

Equalized Assessed Valuation: **\$40,673,988**

Population: **3,500**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$26,505**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$96,644	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$28	\$51	\$24
Revenue Collected During FY 12:	\$114,795	\$233,262	\$128,933
Expenditures During FY 12:	\$76,336	\$250,261	\$124,837
Per Capita Revenue:	\$33	\$65	\$41
Per Capita Expenditures:	\$22	\$71	\$43
Revenues over (under) Expenditures:	\$38,459	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	176.98%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$135,103	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$39	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$135,103	\$47,325	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Pekin Park District		
Unit Code:	090/040/12	County:	TAZEWELL
Fiscal Year End:	6/30/2012		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$13,156,569		
Equalized Assessed Valuation:	\$491,287,229		
Population:	34,000		
Employees:			
	Full Time:	37	
	Part Time:	279	
	Salaries Paid:	\$2,579,557	

Blended Component Units	
Number Submitted = 1	
Pekin Park Foundation	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,066,093	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$31	\$100	\$64
Revenue Collected During FY 12:	\$3,487,535	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$3,854,618	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$103	\$240	\$156
Per Capita Expenditures:	\$113	\$227	\$142
Revenues over (under) Expenditures:	-\$367,083	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	22.87%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$881,587	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$26	\$107	\$69

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,188,299	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$200,442	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$8,403,255	\$9,384,093	\$5,431,791
Per Capita Debt:	\$247	\$332	\$225
General Obligation Debt over EAV:	1.65%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$2,157,288	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$63	\$48	\$
Revenue Collected During FY 12:	\$2,470,023	\$679,651	\$
Expenditures During FY 12:	\$2,311,896	\$724,082	\$
Per Capita Revenue:	\$73	\$21	\$
Per Capita Expenditures:	\$68	\$23	\$
Operating Income (loss):	\$158,127	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	92.35%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$2,135,005	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$63	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Peotone Park District**

Unit Code: **099/080/12** County: **WILL**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$559,672**

Equalized Assessed Valuation: **\$94,004,503**

Population: **3,385**

Employees:

 Full Time: **1**

 Part Time: **9**

 Salaries Paid: **\$57,971**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$288,035	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$85	\$51	\$24
Revenue Collected During FY 12:	\$240,854	\$233,262	\$128,933
Expenditures During FY 12:	\$359,411	\$250,261	\$124,837
Per Capita Revenue:	\$71	\$65	\$41
Per Capita Expenditures:	\$106	\$71	\$43
Revenues over (under) Expenditures:	-\$118,557	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	47.15%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$169,478	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$50	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$169,478	\$47,325	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$498,066	\$235,642	\$
Per Capita Debt:	\$147	\$52	\$
General Obligation Debt over EAV:	0.53%	0.13%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

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:	\$5,096	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$3	\$51	\$24
Revenue Collected During FY 12:	\$85,860	\$233,262	\$128,933
Expenditures During FY 12:	\$89,477	\$250,261	\$124,837
Per Capita Revenue:	\$43	\$65	\$41
Per Capita Expenditures:	\$45	\$71	\$43
Revenues over (under) Expenditures:	-\$3,617	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	1.65%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$1,479	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$1	\$51	\$25

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$2,740	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$5	\$51	\$24
Revenue Collected During FY 12:	\$28,669	\$233,262	\$128,933
Expenditures During FY 12:	\$26,820	\$250,261	\$124,837
Per Capita Revenue:	\$57	\$65	\$41
Per Capita Expenditures:	\$53	\$71	\$43
Revenues over (under) Expenditures:	\$1,849	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	17.11%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$4,589	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$9	\$51	\$25

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$5,950,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$48	\$332	\$225
General Obligation Debt over EAV:	0.24%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$86,756	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$1	\$48	\$
Revenue Collected During FY 12:	\$185,711	\$679,651	\$
Expenditures During FY 12:	\$176,209	\$724,082	\$
Per Capita Revenue:	\$1	\$21	\$
Per Capita Expenditures:	\$1	\$23	\$
Operating Income (loss):	\$9,502	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	54.63%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$96,258	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$1	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$7,154,115	\$9,384,093	\$5,431,791
Per Capita Debt:	\$650	\$332	\$225
General Obligation Debt over EAV:	1.16%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$1,175,823	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$107	\$48	\$
Revenue Collected During FY 12:	\$444,376	\$679,651	\$
Expenditures During FY 12:	\$1,285,534	\$724,082	\$
Per Capita Revenue:	\$40	\$21	\$
Per Capita Expenditures:	\$117	\$23	\$
Operating Income (loss):	-\$841,158	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	315.86%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$4,060,500	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$369	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Pleasant Hill Park District**

Unit Code: **075/020/12** County: **PIKE**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$38,139**

Equalized Assessed Valuation: **\$16,319,978**

Population: **2,600**

Employees:

 Full Time:

 Part Time: **12**

 Salaries Paid: **\$15,401**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$115,817	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$45	\$51	\$24
Revenue Collected During FY 12:	\$57,382	\$233,262	\$128,933
Expenditures During FY 12:	\$53,585	\$250,261	\$124,837
Per Capita Revenue:	\$22	\$65	\$41
Per Capita Expenditures:	\$21	\$71	\$43
Revenues over (under) Expenditures:	\$3,797	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	223.22%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$119,614	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$46	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$119,514	\$47,325	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$16,099	\$235,642	\$
Per Capita Debt:	\$6	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

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



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$12,490,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$96	\$332	\$225
General Obligation Debt over EAV:	0.21%	0.62%	0.38%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Posen Park District**

Unit Code: **016/610/12** County: **COOK**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$168,400**

Equalized Assessed Valuation: **\$62,364,089**

Population: **5,987**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$30,045**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$335,271	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$56	\$51	\$24
Revenue Collected During FY 12:	\$195,444	\$233,262	\$128,933
Expenditures During FY 12:	\$236,110	\$250,261	\$124,837
Per Capita Revenue:	\$33	\$65	\$41
Per Capita Expenditures:	\$39	\$71	\$43
Revenues over (under) Expenditures:	-\$40,666	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	124.77%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$294,605	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$49	\$51	\$25

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$294,605	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Princeton Park District**

Unit Code: **006/010/12** County: **BUREAU**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,776,176**

Equalized Assessed Valuation: **\$148,632,159**

Population: **7,660**

Employees:

Full Time: **11**

Part Time: **93**

Salaries Paid: **\$678,460**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$	\$51	\$24
Revenue Collected During FY 12:	\$1	\$233,262	\$128,933
Expenditures During FY 12:	\$1	\$250,261	\$124,837
Per Capita Revenue:	\$	\$65	\$41
Per Capita Expenditures:	\$	\$71	\$43
Revenues over (under) Expenditures:	\$	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	0.00%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$	\$51	\$25

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,508,530	\$235,642	\$
Per Capita Debt:	\$327	\$52	\$
General Obligation Debt over EAV:	0.54%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$3,707,161	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$484	\$4	\$
Revenue Collected During FY 12:	\$1,939,398	\$15,864	\$
Expenditures During FY 12:	\$1,827,518	\$16,569	\$
Per Capita Revenue:	\$253	\$2	\$
Per Capita Expenditures:	\$239	\$2	\$
Operating Income (loss):	\$111,880	-\$706	\$
Ratio of Retained Earnings to Expenditures:	208.97%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$3,819,041	\$31,535	\$
Per Capita Ending Retained Earnings:	\$499	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Prophetstown Park District**

Unit Code: **098/020/12** County: **WHITESIDE**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$464,000**

Equalized Assessed Valuation: **\$39,975,000**

Population: **2,600**

Employees:

 Full Time: **1**

 Part Time: **15**

 Salaries Paid: **\$117,103**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$159,654	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$61	\$51	\$24
Revenue Collected During FY 12:	\$310,536	\$233,262	\$128,933
Expenditures During FY 12:	\$567,135	\$250,261	\$124,837
Per Capita Revenue:	\$119	\$65	\$41
Per Capita Expenditures:	\$218	\$71	\$43
Revenues over (under) Expenditures:	-\$256,599	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	7.59%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$43,055	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$17	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$43,055	\$47,325	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$184,570	\$235,642	\$
Per Capita Debt:	\$71	\$52	\$
General Obligation Debt over EAV:	0.20%	0.13%	0.00%

Enterprise Funds

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



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$9,324,915	\$9,384,093	\$5,431,791
Per Capita Debt:	\$622	\$332	\$225
General Obligation Debt over EAV:	2.18%	0.62%	0.38%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Putnam Twp Park District**

Unit Code: 029/040/12 County: FULTON

Fiscal Year End: 4/30/2012

Accounting Method: Cash

Appropriation or Budget: \$55,000

Equalized Assessed Valuation: \$20,290,605

Population: 2,198

Employees:

 Full Time: 1

 Part Time: 3

 Salaries Paid: \$10,175

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$12,372	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$6	\$51	\$24
Revenue Collected During FY 12:	\$36,528	\$233,262	\$128,933
Expenditures During FY 12:	\$33,994	\$250,261	\$124,837
Per Capita Revenue:	\$17	\$65	\$41
Per Capita Expenditures:	\$15	\$71	\$43
Revenues over (under) Expenditures:	\$2,534	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	43.85%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$14,906	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$7	\$51	\$25

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$900,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$22	\$332	\$225
General Obligation Debt over EAV:	0.16%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$3,097,891	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$76	\$48	\$
Revenue Collected During FY 12:	\$1,263,355	\$679,651	\$
Expenditures During FY 12:	\$1,324,311	\$724,082	\$
Per Capita Revenue:	\$31	\$21	\$
Per Capita Expenditures:	\$33	\$23	\$
Operating Income (loss):	-\$60,956	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	232.92%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$3,084,596	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$76	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Rantoul Park District**

Unit Code: **010/020/12** County: **CHAMPAIGN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$988,276**

Equalized Assessed Valuation: **\$91,309,980**

Population: **12,362**

Employees:

 Full Time: **1**

 Part Time: **30**

 Salaries Paid: **\$219,934**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$122,530	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$10	\$51	\$24
Revenue Collected During FY 12:	\$809,417	\$233,262	\$128,933
Expenditures During FY 12:	\$964,560	\$250,261	\$124,837
Per Capita Revenue:	\$65	\$65	\$41
Per Capita Expenditures:	\$78	\$71	\$43
Revenues over (under) Expenditures:	-\$155,143	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	9.06%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$87,387	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$7	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$87,387	\$47,325	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Raymond Park District**

Unit Code: **068/030/12** County: **Montgomery**

Fiscal Year End: **7/31/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$42,142**

Equalized Assessed Valuation: **\$11,180,241**

Population: **900**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$5,650**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$15,027	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$17	\$51	\$24
Revenue Collected During FY 12:	\$20,400	\$233,262	\$128,933
Expenditures During FY 12:	\$21,039	\$250,261	\$124,837
Per Capita Revenue:	\$23	\$65	\$41
Per Capita Expenditures:	\$23	\$71	\$43
Revenues over (under) Expenditures:	-\$639	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	68.39%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$14,388	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$16	\$51	\$25

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Ridgeville Park District		
Unit Code:	016/640/12	County:	COOK
Fiscal Year End:	6/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,318,000		
Equalized Assessed Valuation:	\$606,434,877		
Population:	73,000		
Employees:			
Full Time:			5
Part Time:			58
Salaries Paid:			\$342,475

Blended Component Units	
Number Submitted =	1
Ridgeville Park District	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$332,324	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$5	\$51	\$24
Revenue Collected During FY 12:	\$649,768	\$233,262	\$128,933
Expenditures During FY 12:	\$598,774	\$250,261	\$124,837
Per Capita Revenue:	\$9	\$65	\$41
Per Capita Expenditures:	\$8	\$71	\$43
Revenues over (under) Expenditures:	\$50,994	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	61.18%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$366,318	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$5	\$51	\$25

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$707,442	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$123,620	\$9,384,093	\$5,431,791
Per Capita Debt:	\$11	\$332	\$225
General Obligation Debt over EAV:	0.02%	0.62%	0.38%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$6,987,263	\$9,384,093	\$5,431,791
Per Capita Debt:	\$466	\$332	\$225
General Obligation Debt over EAV:	0.00%	0.62%	0.38%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Roanoke Park District**

Unit Code: **102/020/12** County: **WOODFORD**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$139,000**

Equalized Assessed Valuation: **\$32,049,510**

Population: **2,065**

Employees:

 Full Time:

 Part Time: **19**

 Salaries Paid: **\$38,599**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$89,381	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$43	\$51	\$24
Revenue Collected During FY 12:	\$137,079	\$233,262	\$128,933
Expenditures During FY 12:	\$160,643	\$250,261	\$124,837
Per Capita Revenue:	\$66	\$65	\$41
Per Capita Expenditures:	\$78	\$71	\$43
Revenues over (under) Expenditures:	-\$23,564	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	40.97%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$65,817	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$32	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$65,821	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Rockford Park District	
Unit Code:	101/010/12	County: WINNEBAGO
Fiscal Year End:	12/31/2012	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$49,341,568	
Equalized Assessed Valuation:	\$2,459,040,394	
Population:	199,463	
Employees:		
	Full Time:	177
	Part Time:	1,463
	Salaries Paid:	\$14,741,140

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$8,443,588	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$42	\$100	\$64
Revenue Collected During FY 12:	\$32,045,074	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$31,042,501	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$161	\$240	\$156
Per Capita Expenditures:	\$156	\$227	\$142
Revenues over (under) Expenditures:	\$1,002,573	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	28.08%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$8,716,137	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$44	\$107	\$69

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,816,174	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	-\$11,049,544	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$36,649,943	\$9,384,093	\$5,431,791
Per Capita Debt:	\$184	\$332	\$225
General Obligation Debt over EAV:	0.79%	0.62%	0.38%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$3,873,969	\$9,384,093	\$5,431,791
Per Capita Debt:	\$172	\$332	\$225
General Obligation Debt over EAV:	0.15%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	-\$115,654	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	-\$5	\$48	\$
Revenue Collected During FY 12:	\$9,791	\$679,651	\$
Expenditures During FY 12:	\$211	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$9,580	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Roselle Park District		
Unit Code:	022/190/12	County:	DUPAGE
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,625,996		
Equalized Assessed Valuation:	\$498,570,367		
Population:	22,763		
Employees:			
	Full Time:	12	
	Part Time:	120	
	Salaries Paid:	\$1,076,492	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$997,380	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$44	\$100	\$64
Revenue Collected During FY 12:	\$2,632,700	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$2,248,563	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$116	\$240	\$156
Per Capita Expenditures:	\$99	\$227	\$142
Revenues over (under) Expenditures:	\$384,137	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	59.22%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$1,331,517	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$58	\$107	\$69

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$817,006	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$3,040,645	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$4,509,987	\$9,384,093	\$5,431,791
Per Capita Debt:	\$198	\$332	\$225
General Obligation Debt over EAV:	0.55%	0.62%	0.38%

Enterprise Funds

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



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,095,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$247	\$332	\$225
General Obligation Debt over EAV:	0.38%	0.62%	0.38%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

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:	\$33,485	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$25	\$51	\$24
Revenue Collected During FY 12:	\$18,092	\$233,262	\$128,933
Expenditures During FY 12:	\$23,520	\$250,261	\$124,837
Per Capita Revenue:	\$13	\$65	\$41
Per Capita Expenditures:	\$17	\$71	\$43
Revenues over (under) Expenditures:	-\$5,428	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	119.29%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$28,057	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$21	\$51	\$25

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$9,105,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$157	\$332	\$225
General Obligation Debt over EAV:	0.24%	0.62%	0.38%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Roxana Community Park District**

Unit Code: **057/020/12** County: **MADISON**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$503,280**

Equalized Assessed Valuation: **\$367,602,687**

Population: **1,542**

Employees:

Full Time: **3**

Part Time: **34**

Salaries Paid: **\$172,161**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$111,373	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$72	\$51	\$24
Revenue Collected During FY 12:	\$350,482	\$233,262	\$128,933
Expenditures During FY 12:	\$393,753	\$250,261	\$124,837
Per Capita Revenue:	\$227	\$65	\$41
Per Capita Expenditures:	\$255	\$71	\$43
Revenues over (under) Expenditures:	-\$43,271	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	21.91%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$86,271	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$56	\$51	\$25

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	-\$120,708	\$48,374	\$
Total Unrestricted Net Assets:	\$247,469	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$333,169	\$235,642	\$
Per Capita Debt:	\$216	\$52	\$
General Obligation Debt over EAV:	0.09%	0.13%	0.00%

Enterprise Funds

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