



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$4,383,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$974	\$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:

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:	\$19,832	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$31	\$51	\$24
Revenue Collected During FY 12:	\$22,461	\$233,262	\$128,933
Expenditures During FY 12:	\$36,926	\$250,261	\$124,837
Per Capita Revenue:	\$35	\$65	\$41
Per Capita Expenditures:	\$57	\$71	\$43
Revenues over (under) Expenditures:	-\$14,465	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	14.53%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$5,367	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$8	\$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:	\$10,000	\$235,642	\$
Per Capita Debt:	\$15	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Sandwich Park District**

Unit Code: 019/060/12 County: DEKALB

Fiscal Year End: 4/30/2012

Accounting Method: Modified Accrual

Appropriation or Budget: \$796,250

Equalized Assessed Valuation: \$158,572,699

Population: 6,600

Employees:

 Full Time: 2

 Part Time: 20

 Salaries Paid: \$260,653

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$284,053	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$43	\$51	\$24
Revenue Collected During FY 12:	\$657,034	\$233,262	\$128,933
Expenditures During FY 12:	\$739,545	\$250,261	\$124,837
Per Capita Revenue:	\$100	\$65	\$41
Per Capita Expenditures:	\$112	\$71	\$43
Revenues over (under) Expenditures:	-\$82,511	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	27.25%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$201,542	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$31	\$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:	\$497,136	\$48,374	\$
Total Unrestricted Net Assets:	\$92,557	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$505,711	\$235,642	\$
Per Capita Debt:	\$77	\$52	\$
General Obligation Debt over EAV:	0.31%	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: **Savanna Park District**

Unit Code: **008/020/12** County: **CARROLL**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$991,728**

Equalized Assessed Valuation: **\$37,140,000**

Population: **5,000**

Employees:

 Full Time: **2**

 Part Time: **17**

 Salaries Paid: **\$106,585**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$60,144	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$12	\$51	\$24
Revenue Collected During FY 12:	\$204,784	\$233,262	\$128,933
Expenditures During FY 12:	\$197,666	\$250,261	\$124,837
Per Capita Revenue:	\$41	\$65	\$41
Per Capita Expenditures:	\$40	\$71	\$43
Revenues over (under) Expenditures:	\$7,118	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	31.43%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$62,135	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$12	\$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:	\$236,421	\$48,374	\$
Total Unrestricted Net Assets:	\$36,696	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$120,000	\$235,642	\$
Per Capita Debt:	\$24	\$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:	\$446,386	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$89	\$4	\$
Revenue Collected During FY 12:	\$123,400	\$15,864	\$
Expenditures During FY 12:	\$140,292	\$16,569	\$
Per Capita Revenue:	\$25	\$2	\$
Per Capita Expenditures:	\$28	\$2	\$
Operating Income (loss):	-\$16,892	-\$706	\$
Ratio of Retained Earnings to Expenditures:	310.01%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$434,926	\$31,535	\$
Per Capita Ending Retained Earnings:	\$87	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$22,350,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$301	\$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:	\$19,859,281	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$268	\$48	\$
Revenue Collected During FY 12:	\$2,479,440	\$679,651	\$
Expenditures During FY 12:	\$4,036,014	\$724,082	\$
Per Capita Revenue:	\$33	\$21	\$
Per Capita Expenditures:	\$54	\$23	\$
Operating Income (loss):	-\$1,556,574	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	469.84%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$18,962,640	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$255	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$43,361,966	\$9,384,093	\$5,431,791
Per Capita Debt:	\$669	\$332	\$225
General Obligation Debt over EAV:	1.71%	0.62%	0.38%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$8,960,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$1,867	\$332	\$225
General Obligation Debt over EAV:	0.07%	0.62%	0.38%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

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:	\$37,736	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$8	\$51	\$24
Revenue Collected During FY 12:	\$40,283	\$233,262	\$128,933
Expenditures During FY 12:	\$36,016	\$250,261	\$124,837
Per Capita Revenue:	\$8	\$65	\$41
Per Capita Expenditures:	\$7	\$71	\$43
Revenues over (under) Expenditures:	\$4,267	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	116.62%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$42,003	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$8	\$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:	\$13,863,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$113	\$332	\$225
General Obligation Debt over EAV:	0.00%	0.62%	0.38%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	St. Charles Park District		
Unit Code:	045/080/12	County:	KANE
Fiscal Year End:	12/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$59,465,665		
Equalized Assessed Valuation:	\$2,265,954,115		
Population:	33,286		
Employees:			
	Full Time:	76	
	Part Time:	510	
	Salaries Paid:	\$9,656,499	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$7,065,380	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$212	\$100	\$64
Revenue Collected During FY 12:	\$23,412,536	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$17,321,919	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$703	\$240	\$156
Per Capita Expenditures:	\$520	\$227	\$142
Revenues over (under) Expenditures:	\$6,090,617	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	60.64%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$10,504,450	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$316	\$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:	\$1,356,806	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$7,347,559	\$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:	\$36,135,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$1,086	\$332	\$225
General Obligation Debt over EAV:	1.21%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$12,693,074	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$381	\$48	\$
Revenue Collected During FY 12:	\$3,625,239	\$679,651	\$
Expenditures During FY 12:	\$3,957,858	\$724,082	\$
Per Capita Revenue:	\$109	\$21	\$
Per Capita Expenditures:	\$119	\$23	\$
Operating Income (loss):	-\$332,619	-\$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: **St. Elmo Park District**

Unit Code: **026/010/12** County: **FAYETTE**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$61,000**

Equalized Assessed Valuation: **\$16,455,771**

Population: **1,420**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$5,879**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$30,853	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$22	\$51	\$24
Revenue Collected During FY 12:	\$35,954	\$233,262	\$128,933
Expenditures During FY 12:	\$22,007	\$250,261	\$124,837
Per Capita Revenue:	\$25	\$65	\$41
Per Capita Expenditures:	\$15	\$71	\$43
Revenues over (under) Expenditures:	\$13,947	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	203.57%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$44,800	\$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:	\$	\$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: **St. Jacob Park District**

Unit Code: **057/025/12** County: **MADISON**

Fiscal Year End: **3/31/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$260,000**

Equalized Assessed Valuation: **\$51,921,347**

Population: **2,102**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$11,310**

Blended Component Units

Number Submitted = 1
st. Jacob Park District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$39,386	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$19	\$51	\$24
Revenue Collected During FY 12:	\$86,411	\$233,262	\$128,933
Expenditures During FY 12:	\$101,500	\$250,261	\$124,837
Per Capita Revenue:	\$41	\$65	\$41
Per Capita Expenditures:	\$48	\$71	\$43
Revenues over (under) Expenditures:	-\$15,089	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	40.19%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$40,795	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$19	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$40,795	\$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: **Sterling Park District**

Unit Code: **098/030/12** County: **WHITESIDE**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,542,490**

Equalized Assessed Valuation: **\$224,159,348**

Population: **20,200**

Employees:

 Full Time: **20**

 Part Time: **200**

 Salaries Paid: **\$1,548,151**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$595,020	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$29	\$100	\$64
Revenue Collected During FY 12:	\$3,206,043	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$4,499,599	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$159	\$240	\$156
Per Capita Expenditures:	\$223	\$227	\$142
Revenues over (under) Expenditures:	-\$1,293,556	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	9.30%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$418,367	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$21	\$107	\$69

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	-\$3,231,119	\$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:	\$9,027,575	\$9,384,093	\$5,431,791
Per Capita Debt:	\$447	\$332	\$225
General Obligation Debt over EAV:	0.57%	0.62%	0.38%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Stites Park District**

Unit Code: **088/040/12** County: **ST. CLAIR**

Fiscal Year End: **3/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$71,000**

Equalized Assessed Valuation: **\$9,558,020**

Population: **748**

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:	\$207,120	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$277	\$51	\$24
Revenue Collected During FY 12:	\$64,860	\$233,262	\$128,933
Expenditures During FY 12:	\$62,476	\$250,261	\$124,837
Per Capita Revenue:	\$87	\$65	\$41
Per Capita Expenditures:	\$84	\$71	\$43
Revenues over (under) Expenditures:	\$2,384	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	335.34%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$209,504	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$280	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$182,621	\$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:	\$334,189	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$95	\$51	\$24
Revenue Collected During FY 12:	\$298,586	\$233,262	\$128,933
Expenditures During FY 12:	\$302,989	\$250,261	\$124,837
Per Capita Revenue:	\$85	\$65	\$41
Per Capita Expenditures:	\$87	\$71	\$43
Revenues over (under) Expenditures:	-\$4,403	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	108.84%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$329,786	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$94	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$329,786	\$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: **Stonington Park District**

Unit Code: **011/009/12** County: **CHRISTIAN**

Fiscal Year End: **10/31/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$65,780**

Equalized Assessed Valuation: **\$18,808,207**

Population: **1,300**

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:	\$55,184	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$42	\$51	\$24
Revenue Collected During FY 12:	\$40,023	\$233,262	\$128,933
Expenditures During FY 12:	\$43,281	\$250,261	\$124,837
Per Capita Revenue:	\$31	\$65	\$41
Per Capita Expenditures:	\$33	\$71	\$43
Revenues over (under) Expenditures:	-\$3,258	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	119.97%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$51,926	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$40	\$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:	\$51,926	\$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:	\$8,297,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$221	\$332	\$225
General Obligation Debt over EAV:	0.30%	0.62%	0.38%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Summit Park District		
Unit Code:	016/750/12	County:	COOK
Fiscal Year End:	4/30/2012		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,143,233		
Equalized Assessed Valuation:	\$195,502,965		
Population:	10,400		
Employees:			
	Full Time:	4	
	Part Time:	30	
	Salaries Paid:	\$321,249	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	-\$229,739	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	-\$22	\$51	\$24
Revenue Collected During FY 12:	\$762,682	\$233,262	\$128,933
Expenditures During FY 12:	\$782,542	\$250,261	\$124,837
Per Capita Revenue:	\$73	\$65	\$41
Per Capita Expenditures:	\$75	\$71	\$43
Revenues over (under) Expenditures:	-\$19,860	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	-30.17%	101.95%	61.37%
Ending Fund Balance for FY 12:	-\$236,099	\$164,563	\$65,817
Per Capita Ending Fund Balance:	-\$23	\$51	\$25

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$605,156	\$48,374	\$
Total Unrestricted Net Assets:	\$297,785	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$687,950	\$235,642	\$
Per Capita Debt:	\$66	\$52	\$
General Obligation Debt over EAV:	0.36%	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: **Sumner Park District**

Unit Code: **101/020/12** County: **WINNEBAGO**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$109,634**

Equalized Assessed Valuation: **\$76,523,461**

Population: **3,500**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$7,386**

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:	\$61,731	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$18	\$51	\$24
Revenue Collected During FY 12:	\$119,545	\$233,262	\$128,933
Expenditures During FY 12:	\$110,668	\$250,261	\$124,837
Per Capita Revenue:	\$34	\$65	\$41
Per Capita Expenditures:	\$32	\$71	\$43
Revenues over (under) Expenditures:	\$8,877	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	63.80%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$70,608	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$20	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$70,608	\$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:	\$279,900	\$235,642	\$
Per Capita Debt:	\$80	\$52	\$
General Obligation Debt over EAV:	0.37%	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: **Sumpter Township Park District**

Unit Code: 018/010/12 County: Cumberland

Fiscal Year End: 6/30/2012

Accounting Method: Cash

Appropriation or Budget: \$28,402

Equalized Assessed Valuation: \$191,878

Population: 1,980

Employees:

 Full Time:

 Part Time: 12

 Salaries Paid: \$5,446

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$47,421	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$24	\$51	\$24
Revenue Collected During FY 12:	\$29,508	\$233,262	\$128,933
Expenditures During FY 12:	\$18,713	\$250,261	\$124,837
Per Capita Revenue:	\$15	\$65	\$41
Per Capita Expenditures:	\$9	\$71	\$43
Revenues over (under) Expenditures:	\$10,795	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	311.10%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$58,216	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$29	\$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:	\$3,200,574	\$9,384,093	\$5,431,791
Per Capita Debt:	\$213	\$332	\$225
General Obligation Debt over EAV:	0.30%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$210,238	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$14	\$48	\$
Revenue Collected During FY 12:	\$608,463	\$679,651	\$
Expenditures During FY 12:	\$756,066	\$724,082	\$
Per Capita Revenue:	\$41	\$21	\$
Per Capita Expenditures:	\$50	\$23	\$
Operating Income (loss):	-\$147,603	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	40.64%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$307,252	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$20	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Taylorville Comm Pleasure Driveway Park District**

Unit Code: **011/010/12** County: **CHRISTIAN**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$821,927**

Equalized Assessed Valuation: **\$200,751,620**

Population: **25,000**

Employees:

 Full Time: **8**

 Part Time: **25**

 Salaries Paid: **\$324,143**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$875,794	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$35	\$51	\$24
Revenue Collected During FY 12:	\$744,356	\$233,262	\$128,933
Expenditures During FY 12:	\$708,799	\$250,261	\$124,837
Per Capita Revenue:	\$30	\$65	\$41
Per Capita Expenditures:	\$28	\$71	\$43
Revenues over (under) Expenditures:	\$35,557	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	128.58%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$911,351	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$36	\$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:	\$526,271	\$48,374	\$
Total Unrestricted Net Assets:	\$418,741	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$363,253	\$235,642	\$
Per Capita Debt:	\$15	\$52	\$
General Obligation Debt over EAV:	0.18%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$483,254	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$19	\$4	\$
Revenue Collected During FY 12:	\$18,558	\$15,864	\$
Expenditures During FY 12:	\$64,682	\$16,569	\$
Per Capita Revenue:	\$1	\$2	\$
Per Capita Expenditures:	\$3	\$2	\$
Operating Income (loss):	-\$46,124	-\$706	\$
Ratio of Retained Earnings to Expenditures:	675.81%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$437,130	\$31,535	\$
Per Capita Ending Retained Earnings:	\$17	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Teutopolis Park District**

Unit Code: **025/020/12** County: **EFFINGHAM**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$170,900**

Equalized Assessed Valuation: **\$33,864,785**

Population: **1,530**

Employees:

 Full Time:

 Part Time: **21**

 Salaries Paid: **\$28,033**

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:	\$84,742	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$55	\$51	\$24
Revenue Collected During FY 12:	\$105,542	\$233,262	\$128,933
Expenditures During FY 12:	\$92,222	\$250,261	\$124,837
Per Capita Revenue:	\$69	\$65	\$41
Per Capita Expenditures:	\$60	\$71	\$43
Revenues over (under) Expenditures:	\$13,320	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	106.33%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$98,062	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$64	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$98,062	\$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:	\$10,305,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$174	\$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:	\$7,141,818	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$121	\$48	\$
Revenue Collected During FY 12:	\$1,284,210	\$679,651	\$
Expenditures During FY 12:	\$1,255,364	\$724,082	\$
Per Capita Revenue:	\$22	\$21	\$
Per Capita Expenditures:	\$21	\$23	\$
Operating Income (loss):	\$28,846	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	571.20%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$7,170,664	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$121	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Tolono Park District**

Unit Code: **010/025/12** County: **CHAMPAIGN**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$211,900**

Equalized Assessed Valuation: **\$35,841,293**

Population: **3,447**

Employees:

 Full Time: **1**

 Part Time: **7**

 Salaries Paid: **\$35,005**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$137,366	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$40	\$51	\$24
Revenue Collected During FY 12:	\$128,933	\$233,262	\$128,933
Expenditures During FY 12:	\$108,334	\$250,261	\$124,837
Per Capita Revenue:	\$37	\$65	\$41
Per Capita Expenditures:	\$31	\$71	\$43
Revenues over (under) Expenditures:	\$20,599	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	145.81%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$157,965	\$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:	\$161,504	\$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:	\$12,246	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$9	\$51	\$24
Revenue Collected During FY 12:	\$91,569	\$233,262	\$128,933
Expenditures During FY 12:	\$84,612	\$250,261	\$124,837
Per Capita Revenue:	\$65	\$65	\$41
Per Capita Expenditures:	\$60	\$71	\$43
Revenues over (under) Expenditures:	\$6,957	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	22.70%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$19,203	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$14	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$19,204	\$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:	\$180,000	\$235,642	\$
Per Capita Debt:	\$129	\$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: **Tremont Area Park District**

Unit Code: **090/070/12** County: **TAZEWELL**

Fiscal Year End: **3/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$335,269**

Equalized Assessed Valuation: **\$105,628,767**

Population: **4,700**

Employees:

 Full Time: **1**

 Part Time: **40**

 Salaries Paid: **\$132,929**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$37,681	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$8	\$51	\$24
Revenue Collected During FY 12:	\$437,224	\$233,262	\$128,933
Expenditures During FY 12:	\$381,878	\$250,261	\$124,837
Per Capita Revenue:	\$93	\$65	\$41
Per Capita Expenditures:	\$81	\$71	\$43
Revenues over (under) Expenditures:	\$55,346	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	24.36%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$93,027	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$20	\$51	\$25

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23,914	\$48,374	\$
Total Unrestricted Net Assets:	\$158,146	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,011,355	\$235,642	\$
Per Capita Debt:	\$215	\$52	\$
General Obligation Debt over EAV:	0.83%	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: **Tri-State Park Park District**

Unit Code: **022/200/12** County: **DUPAGE**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$107,034**

Equalized Assessed Valuation: **\$151,661,921**

Population: **5,500**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$35,944	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$7	\$51	\$24
Revenue Collected During FY 12:	\$71,090	\$233,262	\$128,933
Expenditures During FY 12:	\$	\$250,261	\$124,837
Per Capita Revenue:	\$13	\$65	\$41
Per Capita Expenditures:	\$	\$71	\$43
Revenues over (under) Expenditures:	\$71,090	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	0.00%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$107,034	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$19	\$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: **Tri-Township Park District**

Unit Code: **057/030/12** County: **MADISON**

Fiscal Year End: **3/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$808,501**

Equalized Assessed Valuation: **\$346,839,398**

Population: **13,278**

Employees:

 Full Time: **5**

 Part Time: **57**

 Salaries Paid: **\$182,421**

Blended Component Units

Number Submitted = 1

Tri-Township Park District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$352,563	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$27	\$51	\$24
Revenue Collected During FY 12:	\$811,160	\$233,262	\$128,933
Expenditures During FY 12:	\$668,471	\$250,261	\$124,837
Per Capita Revenue:	\$61	\$65	\$41
Per Capita Expenditures:	\$50	\$71	\$43
Revenues over (under) Expenditures:	\$142,689	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	74.09%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$495,252	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$37	\$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:	\$540,367	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$502,262	\$235,642	\$
Per Capita Debt:	\$38	\$52	\$
General Obligation Debt over EAV:	0.13%	0.13%	0.00%

Enterprise Funds

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



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$15,382,754	\$9,384,093	\$5,431,791
Per Capita Debt:	\$373	\$332	\$225
General Obligation Debt over EAV:	0.18%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$5	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$540,939	\$679,651	\$
Expenditures During FY 12:	\$597,940	\$724,082	\$
Per Capita Revenue:	\$13	\$21	\$
Per Capita Expenditures:	\$14	\$23	\$
Operating Income (loss):	-\$57,001	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$4	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$