



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Valley Park District**

Unit Code: **029/050/12** County: **Fulton**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$37,600**

Equalized Assessed Valuation: **\$22,450,378**

Population: **1,300**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$9,802**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$27,345	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$21	\$50	\$23
Revenue Collected During FY 11:	\$39,549	\$244,600	\$132,380
Expenditures During FY 11:	\$36,594	\$246,675	\$132,223
Per Capita Revenue:	\$30	\$66	\$44
Per Capita Expenditures:	\$28	\$70	\$42
Revenues over (under) Expenditures:	\$2,955	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	82.80%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$30,300	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$23	\$53	\$24

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$	\$36,681	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,580	\$
Total Unrestricted Net Assets:	\$	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Vandalia Park District**

Unit Code: **026/020/12** County: **FAYETTE**

Fiscal Year End: **12/31/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$378,925**

Equalized Assessed Valuation: **\$58,358,120**

Population: **6,200**

Employees:

 Full Time:

 Part Time: **35**

 Salaries Paid: **\$107,764**

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 11:	\$722,169	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$116	\$50	\$23
Revenue Collected During FY 11:	\$587,513	\$244,600	\$132,380
Expenditures During FY 11:	\$524,130	\$246,675	\$132,223
Per Capita Revenue:	\$95	\$66	\$44
Per Capita Expenditures:	\$85	\$70	\$42
Revenues over (under) Expenditures:	\$63,383	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	149.88%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$785,552	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$127	\$53	\$24

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$	\$36,681	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,112	\$37,580	\$
Total Unrestricted Net Assets:	\$770,614	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Vernon Hills Park District**

Unit Code: **049/097/12** County: **LAKE**

Fiscal Year End: **5/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,707,450**

Equalized Assessed Valuation: **\$1,245,913,675**

Population: **23,353**

Employees:

 Full Time: **27**

 Part Time: **270**

 Salaries Paid: **\$2,152,654**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$989,308	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$42	\$97	\$64
Revenue Collected During FY 11:	\$5,141,118	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$4,837,905	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$220	\$230	\$149
Per Capita Expenditures:	\$207	\$218	\$143
Revenues over (under) Expenditures:	\$303,213	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	26.72%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$1,292,521	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$55	\$101	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	-\$1,920	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$304,011	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$2,387,937	\$3,405,666	\$1,793,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$5,520,000	\$9,805,214	\$5,470,000
Per Capita Debt:	\$236	\$338	\$214
General Obligation Debt over EAV:	0.44%	0.58%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	0.00%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Veterans Park District**

Unit Code: **016/770/12** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,249,131**

Equalized Assessed Valuation: **\$1,403,269,255**

Population: **55,000**

Employees:

Full Time: **33**

Part Time: **124**

Salaries Paid: **\$2,079,909**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$996,878	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$18	\$97	\$64
Revenue Collected During FY 11:	\$5,320,915	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$4,730,680	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$97	\$230	\$149
Per Capita Expenditures:	\$86	\$218	\$143
Revenues over (under) Expenditures:	\$590,235	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	30.08%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$1,422,768	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$26	\$101	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	-\$1,920	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$609,497	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$2,302,949	\$3,405,666	\$1,793,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$5,145,000	\$9,805,214	\$5,470,000
Per Capita Debt:	\$94	\$338	\$214
General Obligation Debt over EAV:	0.12%	0.58%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	0.00%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Walnut Park District**

Unit Code: **006/020/12** County: **BUREAU**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$337,928**

Equalized Assessed Valuation: **\$34,889,955**

Population: **2,400**

Employees:

Full Time: **2**

Part Time: **16**

Salaries Paid: **\$105,089**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$73,612	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$31	\$50	\$23
Revenue Collected During FY 11:	\$135,120	\$244,600	\$132,380
Expenditures During FY 11:	\$132,223	\$246,675	\$132,223
Per Capita Revenue:	\$56	\$66	\$44
Per Capita Expenditures:	\$55	\$70	\$42
Revenues over (under) Expenditures:	\$2,897	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	57.86%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$76,509	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$32	\$53	\$24

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$76,508	\$36,681	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,580	\$
Total Unrestricted Net Assets:	\$	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$200.000	\$294,833	\$
Per Capita Debt:	\$83	\$60	\$
General Obligation Debt over EAV:	0.57%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Wards Creek Park District**

Unit Code: **022/205/12** County: **DuPage**

Fiscal Year End: **10/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$36,498**

Equalized Assessed Valuation: **\$43,102,448**

Population: **1,100**

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 11:	\$292,517	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$266	\$50	\$23
Revenue Collected During FY 11:	\$38,000	\$244,600	\$132,380
Expenditures During FY 11:	\$33,704	\$246,675	\$132,223
Per Capita Revenue:	\$35	\$66	\$44
Per Capita Expenditures:	\$31	\$70	\$42
Revenues over (under) Expenditures:	\$4,296	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	880.65%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$296,813	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$270	\$53	\$24

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$	\$36,681	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,580	\$
Total Unrestricted Net Assets:	\$	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Warrenville Park District**

Unit Code: **022/195/12** County: **DUPAGE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,289,989**

Equalized Assessed Valuation: **\$486,015,157**

Population: **13,140**

Employees:

Full Time: **12**

Part Time: **74**

Salaries Paid: **\$893,193**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$283,000	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$22	\$97	\$64
Revenue Collected During FY 11:	\$1,737,237	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$1,834,294	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$132	\$230	\$149
Per Capita Expenditures:	\$140	\$218	\$143
Revenues over (under) Expenditures:	-\$97,057	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	10.14%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$185,944	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$14	\$101	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	-\$1,920	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$2,165,872	\$3,405,666	\$1,793,034



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$305.812	\$9,805,214	\$5,470,000
Per Capita Debt:	\$23	\$338	\$214
General Obligation Debt over EAV:	0.06%	0.58%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	-\$1,849	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$260,637	\$673,199	\$
Expenditures During FY 11:	\$256,811	\$723,065	\$
Per Capita Revenue:	\$20	\$22	\$
Per Capita Expenditures:	\$20	\$24	\$
Operating Income (loss):	\$3,826	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	0.77%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$1,977	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Warsaw Park District**

Unit Code: **034/060/12** County: **HANCOCK**

Fiscal Year End: **5/1/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$67,297**

Equalized Assessed Valuation: **\$12,661,996**

Population: **1,607**

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 11:	\$47,007	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$29	\$50	\$23
Revenue Collected During FY 11:	\$26,934	\$244,600	\$132,380
Expenditures During FY 11:	\$33,807	\$246,675	\$132,223
Per Capita Revenue:	\$17	\$66	\$44
Per Capita Expenditures:	\$21	\$70	\$42
Revenues over (under) Expenditures:	-\$6,873	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	118.72%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$40,134	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$25	\$53	\$24

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$	\$36,681	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,580	\$
Total Unrestricted Net Assets:	\$	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Washington Park District**

Unit Code: **090/060/12** County: **TAZEWELL**

Fiscal Year End: **6/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,733,340**

Equalized Assessed Valuation: **\$303,218,470**

Population: **15,000**

Employees:

 Full Time: **6**

 Part Time: **138**

 Salaries Paid: **\$653,193**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$85.112	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$6	\$97	\$64
Revenue Collected During FY 11:	\$2,003.375	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$2,237.114	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$134	\$230	\$149
Per Capita Expenditures:	\$149	\$218	\$143
Revenues over (under) Expenditures:	-\$233.739	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	11.43%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$255.698	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$17	\$101	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	-\$1,920	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	-\$153.712	\$3,405,666	\$1,793,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$3,275,000	\$9,805,214	\$5,470,000
Per Capita Debt:	\$218	\$338	\$214
General Obligation Debt over EAV:	1.08%	0.58%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	0.00%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



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 11:	\$352.604	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$36	\$50	\$23
Revenue Collected During FY 11:	\$535.782	\$244,600	\$132,380
Expenditures During FY 11:	\$135.956	\$246,675	\$132,223
Per Capita Revenue:	\$55	\$66	\$44
Per Capita Expenditures:	\$14	\$70	\$42
Revenues over (under) Expenditures:	\$399.826	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	365.14%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$496.430	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$51	\$53	\$24

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$	\$36,681	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4.228	\$37,580	\$
Total Unrestricted Net Assets:	\$373.659	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$122.000	\$294,833	\$
Per Capita Debt:	\$12	\$60	\$
General Obligation Debt over EAV:	0.05%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$143.262	\$294,833	\$
Per Capita Debt:	\$24	\$60	\$
General Obligation Debt over EAV:	0.34%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Wauconda Park District**

Unit Code: **049/100/12** County: **LAKE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,604,000**

Equalized Assessed Valuation: **\$432,685,527**

Population: **13,603**

Employees:

Full Time: **11**

Part Time: **55**

Salaries Paid: **\$1,122,391**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,247,091	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$165	\$97	\$64
Revenue Collected During FY 11:	\$2,426,942	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$2,284,084	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$178	\$230	\$149
Per Capita Expenditures:	\$168	\$218	\$143
Revenues over (under) Expenditures:	\$142,858	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	104.63%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$2,389,949	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$176	\$101	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	-\$1,920	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$3,238,970	\$3,405,666	\$1,793,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$591.129	\$9,805,214	\$5,470,000
Per Capita Debt:	\$43	\$338	\$214
General Obligation Debt over EAV:	0.14%	0.58%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	0.00%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Waukegan Park District**

Unit Code: **049/110/12** County: **LAKE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$34,956,000**

Equalized Assessed Valuation: **\$1,436,355,160**

Population: **90,788**

Employees:

Full Time: **67**

Part Time: **176**

Salaries Paid: **\$4,258,500**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5.896.096	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$65	\$97	\$64
Revenue Collected During FY 11:	\$13.093.181	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$9.097.163	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$144	\$230	\$149
Per Capita Expenditures:	\$100	\$218	\$143
Revenues over (under) Expenditures:	\$3.996.018	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	70.74%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$6.435.590	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$71	\$101	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	-\$1,920	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$15.142.957	\$3,405,666	\$1,793,034



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$25.854.740	\$9,805,214	\$5,470,000
Per Capita Debt:	\$285	\$338	\$214
General Obligation Debt over EAV:	1.80%	0.58%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	0.00%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **West Chicago Park District**

Unit Code: **022/210/12** County: **DUPAGE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,194,150**

Equalized Assessed Valuation: **\$989,252,060**

Population: **33,000**

Employees:

Full Time: **17**

Part Time: **183**

Salaries Paid: **\$1,350,631**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	-\$323,765	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	-\$10	\$97	\$64
Revenue Collected During FY 11:	\$3,791,748	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$3,702,260	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$115	\$230	\$149
Per Capita Expenditures:	\$112	\$218	\$143
Revenues over (under) Expenditures:	\$89,488	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	0.02%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$875	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$	\$101	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	-\$1,920	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$428,764	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$297,187	\$3,405,666	\$1,793,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$9,221,417	\$9,805,214	\$5,470,000
Per Capita Debt:	\$279	\$338	\$214
General Obligation Debt over EAV:	0.14%	0.58%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	0.00%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 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 11:	\$918,884	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$53	\$97	\$64
Revenue Collected During FY 11:	\$2,497,946	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$2,448,159	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$144	\$230	\$149
Per Capita Expenditures:	\$141	\$218	\$143
Revenues over (under) Expenditures:	\$49,787	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	39.57%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$968,671	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$56	\$101	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	-\$1,920	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$434,517	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$1,811,054	\$3,405,666	\$1,793,034



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$2.696.275	\$9,805,214	\$5,470,000
Per Capita Debt:	\$155	\$338	\$214
General Obligation Debt over EAV:	0.07%	0.58%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$346,440	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$20	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$198,648	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$11	\$24	\$
Operating Income (loss):	-\$198,648	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	74.40%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$147,792	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$8	\$50	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Western Springs Park District**

Unit Code: **016/800/12** County: **COOK**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$882,558**

Equalized Assessed Valuation: **\$781,304,276**

Population: **12,493**

Employees:

 Full Time: **4**

 Part Time:

 Salaries Paid: **\$214,995**

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 11:	\$771,936	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$62	\$50	\$23
Revenue Collected During FY 11:	\$702,047	\$244,600	\$132,380
Expenditures During FY 11:	\$603,451	\$246,675	\$132,223
Per Capita Revenue:	\$56	\$66	\$44
Per Capita Expenditures:	\$48	\$70	\$42
Revenues over (under) Expenditures:	\$98,596	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	144.40%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$871,391	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$70	\$53	\$24

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$	\$36,681	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$173,402	\$37,580	\$
Total Unrestricted Net Assets:	\$277,221	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$1,251,661	\$294,833	\$
Per Capita Debt:	\$100	\$60	\$
General Obligation Debt over EAV:	0.16%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Westmont Park District**

Unit Code: **022/220/12** County: **DUPAGE**

Fiscal Year End: **5/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,320,100**

Equalized Assessed Valuation: **\$918,135,965**

Population: **27,000**

Employees:

Full Time: **15**

Part Time: **238**

Salaries Paid: **\$1,355,874**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$552.675	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$20	\$97	\$64
Revenue Collected During FY 11:	\$3,889,541	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$3,571,336	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$144	\$230	\$149
Per Capita Expenditures:	\$132	\$218	\$143
Revenues over (under) Expenditures:	\$318,205	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	24.75%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$883.823	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$33	\$101	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	-\$1,920	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$661.026	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	-\$283.018	\$3,405,666	\$1,793,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$8,505,770	\$9,805,214	\$5,470,000
Per Capita Debt:	\$315	\$338	\$214
General Obligation Debt over EAV:	0.92%	0.58%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	0.00%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Wheaton Park District**

Unit Code: **022/230/12** County: **DUPAGE**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$46,903,583**

Equalized Assessed Valuation: **\$2,460,551,909**

Population: **55,970**

Employees:

Full Time: **88**

Part Time: **394**

Salaries Paid: **\$9,451,123**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5,562,582	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$99	\$97	\$64
Revenue Collected During FY 11:	\$16,012,855	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$14,246,186	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$286	\$230	\$149
Per Capita Expenditures:	\$255	\$218	\$143
Revenues over (under) Expenditures:	\$1,766,669	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	51.51%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$7,337,751	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$131	\$101	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	-\$1,920	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,669,195	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$11,750,485	\$3,405,666	\$1,793,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$46,593,814	\$9,805,214	\$5,470,000
Per Capita Debt:	\$832	\$338	\$214
General Obligation Debt over EAV:	1.89%	0.58%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$10,374,597	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$185	\$45	\$
Revenue Collected During FY 11:	\$8,310,581	\$673,199	\$
Expenditures During FY 11:	\$7,629,731	\$723,065	\$
Per Capita Revenue:	\$148	\$22	\$
Per Capita Expenditures:	\$136	\$24	\$
Operating Income (loss):	\$680,850	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	144.90%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$11,055,447	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$198	\$50	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Wheeling Park District**

Unit Code: **016/820/12** County: **COOK**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,700,613**

Equalized Assessed Valuation: **\$1,293,631,690**

Population: **37,648**

Employees:

Full Time: **46**

Part Time: **162**

Salaries Paid: **\$4,538,596**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$3,097,137	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$82	\$97	\$64
Revenue Collected During FY 11:	\$8,858,208	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$6,822,795	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$235	\$230	\$149
Per Capita Expenditures:	\$181	\$218	\$143
Revenues over (under) Expenditures:	\$2,035,413	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	37.39%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$2,551,270	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$68	\$101	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	-\$1,920	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$628,386	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$5,246,330	\$3,405,666	\$1,793,034



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$12,632,896	\$9,805,214	\$5,470,000
Per Capita Debt:	\$336	\$338	\$214
General Obligation Debt over EAV:	0.26%	0.58%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$11,425,238	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$303	\$45	\$
Revenue Collected During FY 11:	\$3,833,645	\$673,199	\$
Expenditures During FY 11:	\$3,901,868	\$723,065	\$
Per Capita Revenue:	\$102	\$22	\$
Per Capita Expenditures:	\$104	\$24	\$
Operating Income (loss):	-\$68,223	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	292.12%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$11,397,977	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$303	\$50	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Wildwood Park District**

Unit Code: **049/115/12** County: **LAKE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,113,162**

Equalized Assessed Valuation: **\$119,023,226**

Population: **7,400**

Employees:

Full Time: **2**

Part Time: **38**

Salaries Paid: **\$213,242**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$86,255	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$12	\$50	\$23
Revenue Collected During FY 11:	\$499,595	\$244,600	\$132,380
Expenditures During FY 11:	\$543,229	\$246,675	\$132,223
Per Capita Revenue:	\$68	\$66	\$44
Per Capita Expenditures:	\$73	\$70	\$42
Revenues over (under) Expenditures:	-\$43,634	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	7.85%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$42,621	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$6	\$53	\$24

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$	\$36,681	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$39,190	\$37,580	\$
Total Unrestricted Net Assets:	\$3,431	\$142,549	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$77.750	\$294,833	\$
Per Capita Debt:	\$11	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Wilmette Park District**

Unit Code: **016/830/12** County: **COOK**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$25,493,331**

Equalized Assessed Valuation: **\$2,075,019,803**

Population: **27,087**

Employees:

Full Time: **71**

Part Time: **935**

Salaries Paid: **\$8,642,054**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$5,140,429	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$190	\$97	\$64
Revenue Collected During FY 11:	\$21,472,095	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$19,708,932	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$793	\$230	\$149
Per Capita Expenditures:	\$728	\$218	\$143
Revenues over (under) Expenditures:	\$1,763,163	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	28.44%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$5,605,517	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$207	\$101	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	-\$1,920	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$752,554	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$6,779,404	\$3,405,666	\$1,793,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$26.385.000	\$9,805,214	\$5,470,000
Per Capita Debt:	\$974	\$338	\$214
General Obligation Debt over EAV:	1.20%	0.58%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	0.00%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Wilmington Island Park District**

Unit Code: **099/090/12** County: **WILL**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$298,325**

Equalized Assessed Valuation: **\$119,794,329**

Population: **5,134**

Employees:

 Full Time: **4**

 Part Time:

 Salaries Paid: **\$89,538**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$44,240	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$9	\$50	\$23
Revenue Collected During FY 11:	\$210,731	\$244,600	\$132,380
Expenditures During FY 11:	\$223,688	\$246,675	\$132,223
Per Capita Revenue:	\$41	\$66	\$44
Per Capita Expenditures:	\$44	\$70	\$42
Revenues over (under) Expenditures:	-\$12,957	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	13.99%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$31,283	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$6	\$53	\$24

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$31,283	\$36,681	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,580	\$
Total Unrestricted Net Assets:	\$	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$50.000	\$294,833	\$
Per Capita Debt:	\$10	\$60	\$
General Obligation Debt over EAV:	0.04%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Winfield Park District**

Unit Code: **022/235/12** County: **DUPAGE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,044,900**

Equalized Assessed Valuation: **\$324,186,163**

Population: **9,984**

Employees:

Full Time: **6**

Part Time: **12**

Salaries Paid: **\$682,262**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$149,316	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$15	\$97	\$64
Revenue Collected During FY 11:	\$1,849,717	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$1,712,566	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$185	\$230	\$149
Per Capita Expenditures:	\$172	\$218	\$143
Revenues over (under) Expenditures:	\$137,151	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	14.39%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$246,467	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$25	\$101	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	-\$1,920	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$2,322,542	\$3,405,666	\$1,793,034



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$4,331,500	\$9,805,214	\$5,470,000
Per Capita Debt:	\$434	\$338	\$214
General Obligation Debt over EAV:	0.31%	0.58%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	0.00%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Winnebago Park District**

Unit Code: **101/030/12** County: **Winnebago**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$326,300**

Equalized Assessed Valuation: **\$100,678,828**

Population: **4,000**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$48,107**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$49,869	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$12	\$50	\$23
Revenue Collected During FY 11:	\$357,462	\$244,600	\$132,380
Expenditures During FY 11:	\$217,654	\$246,675	\$132,223
Per Capita Revenue:	\$89	\$66	\$44
Per Capita Expenditures:	\$54	\$70	\$42
Revenues over (under) Expenditures:	\$139,808	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	87.15%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$189,677	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$47	\$53	\$24

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$	\$36,681	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,580	\$
Total Unrestricted Net Assets:	\$187,348	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$2.329	\$294,833	\$
Per Capita Debt:	\$1	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Winnetka Park District**

Unit Code: **016/840/12** County: **COOK**

Fiscal Year End: **12/31/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,867,735**

Equalized Assessed Valuation: **\$1,702,630,070**

Population: **14,500**

Employees:

Full Time: **41**

Part Time: **350**

Salaries Paid: **\$4,350,223**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$6,439,431	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$444	\$97	\$64
Revenue Collected During FY 11:	\$6,437,095	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$5,929,236	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$444	\$230	\$149
Per Capita Expenditures:	\$409	\$218	\$143
Revenues over (under) Expenditures:	\$507,859	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	97.43%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$5,777,058	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$398	\$101	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	-\$1,920	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$748,594	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$5,448,190	\$3,405,666	\$1,793,034



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$7,918,586	\$9,805,214	\$5,470,000
Per Capita Debt:	\$546	\$338	\$214
General Obligation Debt over EAV:	0.12%	0.58%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$9,098,812	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$628	\$45	\$
Revenue Collected During FY 11:	\$4,349,886	\$673,199	\$
Expenditures During FY 11:	\$4,652,325	\$723,065	\$
Per Capita Revenue:	\$300	\$22	\$
Per Capita Expenditures:	\$321	\$24	\$
Operating Income (loss):	-\$302,439	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	201.68%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$9,382,752	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$647	\$50	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Winslow Park District**

Unit Code: **089/040/12** County: **STEPHENSON**

Fiscal Year End: **4/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$30,185**

Equalized Assessed Valuation: **\$17,456,700**

Population: **944**

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 11:	\$17,185	\$156,489	\$53,178
Per Capita Beginning Fund Balance:	\$18	\$50	\$23
Revenue Collected During FY 11:	\$27,334	\$244,600	\$132,380
Expenditures During FY 11:	\$27,675	\$246,675	\$132,223
Per Capita Revenue:	\$29	\$66	\$44
Per Capita Expenditures:	\$29	\$70	\$42
Revenues over (under) Expenditures:	-\$341	-\$2,075	\$417
Ratio of Fund Balance to Expenditures:	60.86%	102.53%	61.81%
Ending Fund Balance for FY 11:	\$16,844	\$167,082	\$61,731
Per Capita Ending Fund Balance:	\$18	\$53	\$24

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,147	\$
Total Unreserved Funds:	\$	\$36,681	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,580	\$
Total Unrestricted Net Assets:	\$	\$142,549	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$	\$294,833	\$
Per Capita Debt:	\$	\$60	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$39,356	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$5	\$
Revenue Collected During FY 11:	\$	\$17,293	\$
Expenditures During FY 11:	\$	\$18,032	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$740	\$
Ratio of Retained Earnings to Expenditures:	0.00%	23.60%	0.00%
Ending Retained Earnings for FY 11:	\$	\$39,278	\$
Per Capita Ending Retained Earnings:	\$	\$5	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Wood Dale Park District**

Unit Code: **022/240/12** County: **DUPAGE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,238,396**

Equalized Assessed Valuation: **\$654,878,047**

Population: **14,000**

Employees:

Full Time: **19**

Part Time: **91**

Salaries Paid: **\$1,880,008**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$1,745,330	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$125	\$97	\$64
Revenue Collected During FY 11:	\$2,444,751	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$2,291,178	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$175	\$230	\$149
Per Capita Expenditures:	\$164	\$218	\$143
Revenues over (under) Expenditures:	\$153,573	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	77.57%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$1,777,171	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$127	\$101	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	-\$1,920	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$978,003	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$1,718,641	\$3,405,666	\$1,793,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$5,802,275	\$9,805,214	\$5,470,000
Per Capita Debt:	\$414	\$338	\$214
General Obligation Debt over EAV:	0.65%	0.58%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$5,027,587	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$359	\$45	\$
Revenue Collected During FY 11:	\$1,496,660	\$673,199	\$
Expenditures During FY 11:	\$1,657,021	\$723,065	\$
Per Capita Revenue:	\$107	\$22	\$
Per Capita Expenditures:	\$118	\$24	\$
Operating Income (loss):	-\$160,361	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	293.37%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$4,861,225	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$347	\$50	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$8,691,582	\$9,805,214	\$5,470,000
Per Capita Debt:	\$247	\$338	\$214
General Obligation Debt over EAV:	0.58%	0.58%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$4,769,440	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$135	\$45	\$
Revenue Collected During FY 11:	\$1,065,927	\$673,199	\$
Expenditures During FY 11:	\$1,354,698	\$723,065	\$
Per Capita Revenue:	\$30	\$22	\$
Per Capita Expenditures:	\$38	\$24	\$
Operating Income (loss):	-\$288,771	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	338.48%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$4,585,360	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$130	\$50	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Worth Park District**

Unit Code: **016/850/12** County: **COOK**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,306,044**

Equalized Assessed Valuation: **\$242,214,528**

Population: **10,561**

Employees:

 Full Time: **8**

 Part Time: **31**

 Salaries Paid: **\$457,650**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$437,505	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$41	\$97	\$64
Revenue Collected During FY 11:	\$966,234	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$1,096,574	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$91	\$230	\$149
Per Capita Expenditures:	\$104	\$218	\$143
Revenues over (under) Expenditures:	-\$130,340	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	34.47%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$377,951	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$36	\$101	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	-\$1,920	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$835,366	\$3,405,666	\$1,793,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$266.161	\$9,805,214	\$5,470,000
Per Capita Debt:	\$25	\$338	\$214
General Obligation Debt over EAV:	0.09%	0.58%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	0.00%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **York Center Park District**

Unit Code: **022/260/12** County: **DUPAGE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,321,013**

Equalized Assessed Valuation: **\$233,074,137**

Population: **50,460**

Employees:

 Full Time: **5**

 Part Time: **17**

 Salaries Paid: **\$469,244**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$222.847	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$4	\$97	\$64
Revenue Collected During FY 11:	\$998.107	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$884.581	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$20	\$230	\$149
Per Capita Expenditures:	\$18	\$218	\$143
Revenues over (under) Expenditures:	\$113.526	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	38.03%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$336.373	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$7	\$101	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	-\$1,920	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$174.077	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$328.774	\$3,405,666	\$1,793,034



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$850.000	\$9,805,214	\$5,470,000
Per Capita Debt:	\$17	\$338	\$214
General Obligation Debt over EAV:	0.36%	0.58%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$	\$45	\$
Revenue Collected During FY 11:	\$	\$673,199	\$
Expenditures During FY 11:	\$	\$723,065	\$
Per Capita Revenue:	\$	\$22	\$
Per Capita Expenditures:	\$	\$24	\$
Operating Income (loss):	\$	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	0.00%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$	\$50	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Zion Park District**

Unit Code: **049/120/12** County: **LAKE**

Fiscal Year End: **4/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,115,000**

Equalized Assessed Valuation: **\$399,053,481**

Population: **25,206**

Employees:

Full Time: **23**

Part Time: **125**

Salaries Paid: **\$2,525,954**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 11:	\$2,031,673	\$2,621,567	\$1,366,302
Per Capita Beginning Fund Balance:	\$81	\$97	\$64
Revenue Collected During FY 11:	\$4,190,895	\$5,968,089	\$3,426,734
Expenditures During FY 11:	\$4,053,965	\$5,601,125	\$3,447,978
Per Capita Revenue:	\$166	\$230	\$149
Per Capita Expenditures:	\$161	\$218	\$143
Revenues over (under) Expenditures:	\$136,930	\$366,964	\$272,049
Ratio of Fund Balance to Expenditures:	53.03%	50.90%	44.24%
Ending Fund Balance for FY 11:	\$2,149,944	\$2,910,836	\$1,460,017
Per Capita Ending Fund Balance:	\$85	\$101	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	-\$1,920	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,269,543	\$411,125
Total Unrestricted Net Assets:	\$5,179,382	\$3,405,666	\$1,793,034



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 11:	\$5,233,000	\$9,805,214	\$5,470,000
Per Capita Debt:	\$208	\$338	\$214
General Obligation Debt over EAV:	0.25%	0.58%	0.39%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 11:	\$1,602,186	\$1,656,193	\$
Per Capita Beginning Retained Earnings for FY 11:	\$64	\$45	\$
Revenue Collected During FY 11:	\$1,497,702	\$673,199	\$
Expenditures During FY 11:	\$1,510,132	\$723,065	\$
Per Capita Revenue:	\$59	\$22	\$
Per Capita Expenditures:	\$60	\$24	\$
Operating Income (loss):	-\$12,430	-\$49,866	\$
Ratio of Retained Earnings to Expenditures:	399.24%	34.64%	0.00%
Ending Retained Earnings for FY 11:	\$6,029,058	\$1,729,268	\$
Per Capita Ending Retained Earnings:	\$239	\$50	\$