



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$28,197**

Equalized Assessed Valuation: **\$22,297,761**

Population: **278,820**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$10,058**

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:	\$30,300	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$	\$51	\$24
Revenue Collected During FY 12:	\$40,731	\$233,262	\$128,933
Expenditures During FY 12:	\$31,158	\$250,261	\$124,837
Per Capita Revenue:	\$	\$65	\$41
Per Capita Expenditures:	\$	\$71	\$43
Revenues over (under) Expenditures:	\$9,573	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	127.97%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$39,873	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$39,874	\$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: **Vandalia Park District**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$438,135**

Equalized Assessed Valuation: **\$61,044,060**

Population: **6,200**

Employees:

 Full Time:

 Part Time: **40**

 Salaries Paid: **\$124,057**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$785,552	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$127	\$51	\$24
Revenue Collected During FY 12:	\$712,404	\$233,262	\$128,933
Expenditures During FY 12:	\$843,608	\$250,261	\$124,837
Per Capita Revenue:	\$115	\$65	\$41
Per Capita Expenditures:	\$136	\$71	\$43
Revenues over (under) Expenditures:	-\$131,204	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	77.57%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$654,348	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$106	\$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:	\$654,348	\$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: **Venice Park District**

Unit Code: **057/040/12** County: **MADISON**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$162,112**

Equalized Assessed Valuation: **\$14,881,942**

Population: **1,890**

Employees:

 Full Time: **3**

 Part Time: **5**

 Salaries Paid: **\$66,571**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$57,576	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$30	\$51	\$24
Revenue Collected During FY 12:	\$214,366	\$233,262	\$128,933
Expenditures During FY 12:	\$204,748	\$250,261	\$124,837
Per Capita Revenue:	\$113	\$65	\$41
Per Capita Expenditures:	\$108	\$71	\$43
Revenues over (under) Expenditures:	\$9,618	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	32.80%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$67,155	\$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:	\$67,155	\$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	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$3,720,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$148	\$332	\$225
General Obligation Debt over EAV:	0.32%	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:	Veterans Park District		
Unit Code:	016/770/12	County:	COOK
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,479,961		
Equalized Assessed Valuation:	\$1,324,172,089		
Population:	55,000		
Employees:			
	Full Time:	34	
	Part Time:	161	
	Salaries Paid:	\$2,284,177	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,422,768	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$26	\$100	\$64
Revenue Collected During FY 12:	\$5,498,176	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$4,931,492	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$100	\$240	\$156
Per Capita Expenditures:	\$90	\$227	\$142
Revenues over (under) Expenditures:	\$566,684	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	38.68%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$1,907,279	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$35	\$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:	\$1,282,267	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$1,751,999	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$8,970,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$163	\$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: **Walnut Park District**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$349,600**

Equalized Assessed Valuation: **\$33,615,709**

Population: **2,400**

Employees:

 Full Time: **2**

 Part Time: **14**

 Salaries Paid: **\$105,697**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$76,509	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$32	\$51	\$24
Revenue Collected During FY 12:	\$140,589	\$233,262	\$128,933
Expenditures During FY 12:	\$155,413	\$250,261	\$124,837
Per Capita Revenue:	\$59	\$65	\$41
Per Capita Expenditures:	\$65	\$71	\$43
Revenues over (under) Expenditures:	-\$14,824	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	101.08%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$157,093	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$65	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$157,096	\$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:	\$310,000	\$235,642	\$
Per Capita Debt:	\$129	\$52	\$
General Obligation Debt over EAV:	0.48%	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:	\$296,813	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$270	\$51	\$24
Revenue Collected During FY 12:	\$38,970	\$233,262	\$128,933
Expenditures During FY 12:	\$33,118	\$250,261	\$124,837
Per Capita Revenue:	\$35	\$65	\$41
Per Capita Expenditures:	\$30	\$71	\$43
Revenues over (under) Expenditures:	\$5,852	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	974.29%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$322,665	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$293	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$322,665	\$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:	Warrenville Park District		
Unit Code:	022/195/12	County:	DUPAGE
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,115,902		
Equalized Assessed Valuation:	\$450,556,326		
Population:	13,140		
Employees:			
	Full Time:	12	
	Part Time:	84	
	Salaries Paid:	\$1,037,170	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$185,944	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$14	\$100	\$64
Revenue Collected During FY 12:	\$2,308,083	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$2,099,871	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$176	\$240	\$156
Per Capita Expenditures:	\$160	\$227	\$142
Revenues over (under) Expenditures:	\$208,212	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	17.65%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$370,656	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$28	\$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:	\$75,851	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$210,401	\$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:	\$275,642	\$9,384,093	\$5,431,791
Per Capita Debt:	\$21	\$332	\$225
General Obligation Debt over EAV:	0.05%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$1,977	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$284,016	\$679,651	\$
Expenditures During FY 12:	\$280,802	\$724,082	\$
Per Capita Revenue:	\$22	\$21	\$
Per Capita Expenditures:	\$21	\$23	\$
Operating Income (loss):	\$3,214	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	1.85%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$5,191	\$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:	\$40,134	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$24	\$51	\$24
Revenue Collected During FY 12:	\$27,387	\$233,262	\$128,933
Expenditures During FY 12:	\$53,635	\$250,261	\$124,837
Per Capita Revenue:	\$16	\$65	\$41
Per Capita Expenditures:	\$32	\$71	\$43
Revenues over (under) Expenditures:	-\$26,248	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	25.89%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$13,886	\$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:	\$3,140,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$196	\$332	\$225
General Obligation Debt over EAV:	0.94%	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:	\$496,430	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$51	\$51	\$24
Revenue Collected During FY 12:	\$467,763	\$233,262	\$128,933
Expenditures During FY 12:	\$359,801	\$250,261	\$124,837
Per Capita Revenue:	\$48	\$65	\$41
Per Capita Expenditures:	\$37	\$71	\$43
Revenues over (under) Expenditures:	\$107,962	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	167.98%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$604,392	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$62	\$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:	\$2,790	\$48,374	\$
Total Unrestricted Net Assets:	\$516,392	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$88,000	\$235,642	\$
Per Capita Debt:	\$9	\$52	\$
General Obligation Debt over EAV:	0.04%	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: **Watseka Park District**

Unit Code: **038/030/12** County: **IROQUOIS**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$289,950**

Equalized Assessed Valuation: **\$53,970,710**

Population: **6,000**

Employees:

 Full Time: **1**

 Part Time: **10**

 Salaries Paid: **\$65,061**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$95,660	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$16	\$51	\$24
Revenue Collected During FY 12:	\$244,375	\$233,262	\$128,933
Expenditures During FY 12:	\$212,120	\$250,261	\$124,837
Per Capita Revenue:	\$41	\$65	\$41
Per Capita Expenditures:	\$35	\$71	\$43
Revenues over (under) Expenditures:	\$32,255	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	60.30%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$127,915	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$21	\$51	\$25

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$151,248	\$48,374	\$
Total Unrestricted Net Assets:	-\$23,333	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$140,400	\$235,642	\$
Per Capita Debt:	\$23	\$52	\$
General Obligation Debt over EAV:	0.26%	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:	\$458,230	\$9,384,093	\$5,431,791
Per Capita Debt:	\$33	\$332	\$225
General Obligation Debt over EAV:	0.11%	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:	\$23,619,345	\$9,384,093	\$5,431,791
Per Capita Debt:	\$265	\$332	\$225
General Obligation Debt over EAV:	1.85%	0.62%	0.38%

Enterprise Funds

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



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$8,393,577	\$9,384,093	\$5,431,791
Per Capita Debt:	\$254	\$332	\$225
General Obligation Debt over EAV:	0.14%	0.62%	0.38%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,485,580	\$9,384,093	\$5,431,791
Per Capita Debt:	\$143	\$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:	\$322,284	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$19	\$48	\$
Revenue Collected During FY 12:	\$175,614	\$679,651	\$
Expenditures During FY 12:	\$210,022	\$724,082	\$
Per Capita Revenue:	\$10	\$21	\$
Per Capita Expenditures:	\$12	\$23	\$
Operating Income (loss):	-\$34,408	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	137.07%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$287,876	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$17	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Western Springs Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$847,316**

Equalized Assessed Valuation: **\$636,370,071**

Population: **12,493**

Employees:

 Full Time: **4**

 Part Time:

 Salaries Paid: **\$225,009**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$871,391	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$70	\$100	\$64
Revenue Collected During FY 12:	\$887,926	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$850,357	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$71	\$240	\$156
Per Capita Expenditures:	\$68	\$227	\$142
Revenues over (under) Expenditures:	\$37,569	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	106.89%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$908,960	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$73	\$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:	\$181,218	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$757,630	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,192,320	\$9,384,093	\$5,431,791
Per Capita Debt:	\$95	\$332	\$225
General Obligation Debt over EAV:	0.19%	0.62%	0.38%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$8,208,679	\$9,384,093	\$5,431,791
Per Capita Debt:	\$304	\$332	\$225
General Obligation Debt over EAV:	0.92%	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:	\$44,701,649	\$9,384,093	\$5,431,791
Per Capita Debt:	\$845	\$332	\$225
General Obligation Debt over EAV:	1.61%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$11,055,447	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$209	\$48	\$
Revenue Collected During FY 12:	\$8,264,760	\$679,651	\$
Expenditures During FY 12:	\$7,865,764	\$724,082	\$
Per Capita Revenue:	\$156	\$21	\$
Per Capita Expenditures:	\$149	\$23	\$
Operating Income (loss):	\$398,996	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	145.58%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$11,450,830	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$216	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$11,399,011	\$9,384,093	\$5,431,791
Per Capita Debt:	\$303	\$332	\$225
General Obligation Debt over EAV:	0.23%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$11,397,977	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$303	\$48	\$
Revenue Collected During FY 12:	\$3,923,454	\$679,651	\$
Expenditures During FY 12:	\$4,044,891	\$724,082	\$
Per Capita Revenue:	\$104	\$21	\$
Per Capita Expenditures:	\$107	\$23	\$
Operating Income (loss):	-\$121,437	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	285.32%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$11,540,806	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$307	\$47	\$



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: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,281,000**

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

Population: **7,400**

Employees:

 Full Time: **2**

 Part Time: **34**

 Salaries Paid: **\$190,271**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$42,621	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$6	\$51	\$24
Revenue Collected During FY 12:	\$490,327	\$233,262	\$128,933
Expenditures During FY 12:	\$472,922	\$250,261	\$124,837
Per Capita Revenue:	\$66	\$65	\$41
Per Capita Expenditures:	\$64	\$71	\$43
Revenues over (under) Expenditures:	\$17,405	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	12.69%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$60,026	\$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:	\$57,449	\$48,374	\$
Total Unrestricted Net Assets:	\$2,577	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$60,040	\$235,642	\$
Per Capita Debt:	\$8	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$23,595,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$870	\$332	\$225
General Obligation Debt over EAV:	1.22%	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: **Wilmington Island Park District**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$335,541**

Equalized Assessed Valuation: **\$118,136,387**

Population: **5,134**

Employees:

 Full Time: **3**

 Part Time: **10**

 Salaries Paid: **\$122,682**

Blended Component Units

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$31,283	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$6	\$51	\$24
Revenue Collected During FY 12:	\$264,169	\$233,262	\$128,933
Expenditures During FY 12:	\$284,679	\$250,261	\$124,837
Per Capita Revenue:	\$51	\$65	\$41
Per Capita Expenditures:	\$55	\$71	\$43
Revenues over (under) Expenditures:	-\$20,510	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	3.78%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$10,773	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$2	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$10,773	\$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:	\$25,000	\$235,642	\$
Per Capita Debt:	\$5	\$52	\$
General Obligation Debt over EAV:	0.02%	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:	\$3,986,500	\$9,384,093	\$5,431,791
Per Capita Debt:	\$436	\$332	\$225
General Obligation Debt over EAV:	0.32%	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: **Winnebago Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$189,250**

Equalized Assessed Valuation: **\$101,441,983**

Population: **4,000**

Employees:

 Full Time: **1**

 Part Time: **1**

 Salaries Paid: **\$59,599**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$189,677	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$47	\$51	\$24
Revenue Collected During FY 12:	\$205,905	\$233,262	\$128,933
Expenditures During FY 12:	\$270,290	\$250,261	\$124,837
Per Capita Revenue:	\$51	\$65	\$41
Per Capita Expenditures:	\$68	\$71	\$43
Revenues over (under) Expenditures:	-\$64,385	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	46.35%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$125,292	\$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:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$123,360	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,932	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

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



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$8,686,606	\$9,384,093	\$5,431,791
Per Capita Debt:	\$599	\$332	\$225
General Obligation Debt over EAV:	0.12%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$9,382,752	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$647	\$48	\$
Revenue Collected During FY 12:	\$4,364,096	\$679,651	\$
Expenditures During FY 12:	\$4,853,725	\$724,082	\$
Per Capita Revenue:	\$301	\$21	\$
Per Capita Expenditures:	\$335	\$23	\$
Operating Income (loss):	-\$489,629	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	193.16%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$9,375,288	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$647	\$47	\$



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: **4/30/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$31,118**

Equalized Assessed Valuation: **\$17,506,850**

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 12:	\$16,844	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$18	\$51	\$24
Revenue Collected During FY 12:	\$27,269	\$233,262	\$128,933
Expenditures During FY 12:	\$24,033	\$250,261	\$124,837
Per Capita Revenue:	\$29	\$65	\$41
Per Capita Expenditures:	\$25	\$71	\$43
Revenues over (under) Expenditures:	\$3,236	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	83.55%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$20,080	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$21	\$51	\$25

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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:	4/30/2012	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$6,234,380	
Equalized Assessed Valuation:	\$604,125,383	
Population:	14,000	
Employees:		
	Full Time:	20
	Part Time:	215
	Salaries Paid:	\$1,903,869

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,777,171	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$127	\$100	\$64
Revenue Collected During FY 12:	\$2,458,598	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$2,260,164	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$176	\$240	\$156
Per Capita Expenditures:	\$161	\$227	\$142
Revenues over (under) Expenditures:	\$198,434	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	78.40%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$1,771,944	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$127	\$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:	\$1,039,648	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$1,575,769	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$5,413,191	\$9,384,093	\$5,431,791
Per Capita Debt:	\$387	\$332	\$225
General Obligation Debt over EAV:	0.66%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$4,861,225	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$347	\$48	\$
Revenue Collected During FY 12:	\$1,626,845	\$679,651	\$
Expenditures During FY 12:	\$1,712,839	\$724,082	\$
Per Capita Revenue:	\$116	\$21	\$
Per Capita Expenditures:	\$122	\$23	\$
Operating Income (loss):	-\$85,994	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	281.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$4,813,021	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$344	\$47	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$8,332,720	\$9,384,093	\$5,431,791
Per Capita Debt:	\$236	\$332	\$225
General Obligation Debt over EAV:	0.61%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$4,585,360	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$130	\$48	\$
Revenue Collected During FY 12:	\$1,132,154	\$679,651	\$
Expenditures During FY 12:	\$1,378,313	\$724,082	\$
Per Capita Revenue:	\$32	\$21	\$
Per Capita Expenditures:	\$39	\$23	\$
Operating Income (loss):	-\$246,159	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	314.82%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$4,339,201	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$123	\$47	\$



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: **4/30/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,241,762**

Equalized Assessed Valuation: **\$241,223,936**

Population: **10,561**

Employees:

 Full Time: **8**

 Part Time: **31**

 Salaries Paid: **\$457,709**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$377,951	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$36	\$100	\$64
Revenue Collected During FY 12:	\$1,036,364	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,045,413	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$98	\$240	\$156
Per Capita Expenditures:	\$99	\$227	\$142
Revenues over (under) Expenditures:	-\$9,049	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	36.32%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$379,730	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$36	\$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:	\$830,931	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$293,341	\$9,384,093	\$5,431,791
Per Capita Debt:	\$28	\$332	\$225
General Obligation Debt over EAV:	0.10%	0.62%	0.38%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$780,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$15	\$332	\$225
General Obligation Debt over EAV:	0.36%	0.62%	0.38%

Enterprise Funds

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



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$4,810,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$196	\$332	\$225
General Obligation Debt over EAV:	0.73%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$6,029,060	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$246	\$48	\$
Revenue Collected During FY 12:	\$1,407,690	\$679,651	\$
Expenditures During FY 12:	\$1,518,224	\$724,082	\$
Per Capita Revenue:	\$57	\$21	\$
Per Capita Expenditures:	\$62	\$23	\$
Operating Income (loss):	-\$110,534	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	387.64%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$5,885,208	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$240	\$47	\$