



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Addison Park District**

Unit Code: 022/010/12 County: Dupage

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$10,158,886

Equalized Assessed Valuation: \$1,031,327,203

Population: 36,000

Employees:

 Full Time: 23

 Part Time: 126

 Salaries Paid: \$2,287,483

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$226,024	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$6	\$107	\$69
Revenue Collected During FY 13:	\$5,624,856	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$5,261,330	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$156	\$242	\$162
Per Capita Expenditures:	\$146	\$235	\$151
Revenues over (under) Expenditures:	\$363,526	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	12.53%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$659,476	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$18	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$1,134,512	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$4,650,203	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$16,530,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$459	\$346	\$222
General Obligation Debt over EAV:	1.60%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

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

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$113,832	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$59	\$52	\$27
Revenue Collected During FY 13:	\$80,877	\$231,035	\$137,950
Expenditures During FY 13:	\$62,505	\$237,417	\$126,005
Per Capita Revenue:	\$42	\$64	\$42
Per Capita Expenditures:	\$32	\$65	\$38
Revenues over (under) Expenditures:	\$18,372	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	211.51%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$132,203	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$68	\$55	\$28
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Aledo Park District**

Unit Code: **066/010/12** County: **Mercer**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$200,000**

Equalized Assessed Valuation: **\$34,838,484**

Population: **3,300**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$18,439**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$8.167	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$2	\$52	\$27
Revenue Collected During FY 13:	\$165.429	\$231,035	\$137,950
Expenditures During FY 13:	\$126.005	\$237,417	\$126,005
Per Capita Revenue:	\$50	\$64	\$42
Per Capita Expenditures:	\$38	\$65	\$38
Revenues over (under) Expenditures:	\$39.424	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	16.43%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$20.698	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$6	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$20.698	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$34.399	\$256,174	\$
Per Capita Debt:	\$10	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

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

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$45,625	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$46	\$52	\$27
Revenue Collected During FY 13:	\$149,865	\$231,035	\$137,950
Expenditures During FY 13:	\$67,149	\$237,417	\$126,005
Per Capita Revenue:	\$152	\$64	\$42
Per Capita Expenditures:	\$68	\$65	\$38
Revenues over (under) Expenditures:	\$82,716	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	191.13%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$128,341	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$130	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$128,341	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Alsip Park District	
Unit Code:	016/010/12	County: Cook
Fiscal Year End:	4/30/2013	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$4,435,998	
Equalized Assessed Valuation:	\$556,378,456	
Population:	19,362	
Employees:		
	Full Time:	19
	Part Time:	220
	Salaries Paid:	\$1,473,025

Blended Component Units

Blended Component Units	

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$150,380	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$8	\$107	\$69
Revenue Collected During FY 13:	\$2,655,294	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$2,778,547	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$137	\$242	\$162
Per Capita Expenditures:	\$144	\$235	\$151
Revenues over (under) Expenditures:	-\$123,253	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	0.98%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$27,127	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$1	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$2,435,740	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$2,829,644	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$3,520,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$182	\$346	\$222
General Obligation Debt over EAV:	0.63%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1,408,765	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$73	\$49	\$
Revenue Collected During FY 13:	\$714,148	\$645,852	\$
Expenditures During FY 13:	\$712,319	\$686,133	\$
Per Capita Revenue:	\$37	\$20	\$
Per Capita Expenditures:	\$37	\$22	\$
Operating Income (loss):	\$1,829	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	198.03%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$1,410,594	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$73	\$49	\$



FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Arlington Heights Park District**

Unit Code: 016/020/12 County: Cook

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$28,938,718

Equalized Assessed Valuation: \$2,964,612,539

Population: 75,101

Employees:

 Full Time: 96

 Part Time: 1,288

 Salaries Paid: \$10,907,467

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$16,272,622	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$217	\$107	\$69
Revenue Collected During FY 13:	\$21,036,617	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$20,845,650	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$280	\$242	\$162
Per Capita Expenditures:	\$278	\$235	\$151
Revenues over (under) Expenditures:	\$190,967	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	77.89%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$16,237,603	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$216	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,905,333	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$8,311,730	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$20,730,121	\$9,464,202	\$5,322,208
Per Capita Debt:	\$276	\$346	\$222
General Obligation Debt over EAV:	0.69%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Armington Community Park District**

Unit Code: 090/005/12 County: Tazewell

Fiscal Year End: 4/30/2013

Accounting Method: Cash

Appropriation or Budget: \$59,749

Equalized Assessed Valuation: \$16,037,631

Population: 1,000

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$16.401	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$16	\$52	\$27
Revenue Collected During FY 13:	\$41.772	\$231,035	\$137,950
Expenditures During FY 13:	\$40.856	\$237,417	\$126,005
Per Capita Revenue:	\$42	\$64	\$42
Per Capita Expenditures:	\$41	\$65	\$38
Revenues over (under) Expenditures:	\$916	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	42.39%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$17.317	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$17	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$17.317	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Arthur Park District**

Unit Code: **021/010/12** County: **Douglas**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$227,600**

Equalized Assessed Valuation: **\$94,434,921**

Population: **5,000**

Employees:

 Full Time: **1**

 Part Time: **27**

 Salaries Paid: **\$53,378**

Blended Component Units

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

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$140,889	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$28	\$52	\$27
Revenue Collected During FY 13:	\$216,280	\$231,035	\$137,950
Expenditures During FY 13:	\$258,430	\$237,417	\$126,005
Per Capita Revenue:	\$43	\$64	\$42
Per Capita Expenditures:	\$52	\$65	\$38
Revenues over (under) Expenditures:	-\$42,150	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	38.21%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$98,739	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$20	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$98,739	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$7.772"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$4"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$17.896"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$18.226"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$8"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$8"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$330"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="40.83%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$7.442"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$3"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Atlanta Memorial Park District

Unit Code: 054/010/12 County: Logan

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$51,340

Equalized Assessed Valuation: \$34,092,710

Population: 1,692

Employees:

 Full Time:

 Part Time: 3

 Salaries Paid: \$11,225

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 13:	\$20.557	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$12	\$52	\$27
Revenue Collected During FY 13:	\$78.305	\$231,035	\$137,950
Expenditures During FY 13:	\$74.708	\$237,417	\$126,005
Per Capita Revenue:	\$46	\$64	\$42
Per Capita Expenditures:	\$44	\$65	\$38
Revenues over (under) Expenditures:	\$3.597	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	32.33%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$24.154	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$14	\$55	\$28

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$24.154	\$55,359	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Bailey Park District**

Unit Code: **001/005/12** County: **Adams**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$14,500**

Equalized Assessed Valuation: **\$11,048,949**

Population: **1,244**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$62,214	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$50	\$52	\$27
Revenue Collected During FY 13:	\$14,890	\$231,035	\$137,950
Expenditures During FY 13:	\$10,025	\$237,417	\$126,005
Per Capita Revenue:	\$12	\$64	\$42
Per Capita Expenditures:	\$8	\$65	\$38
Revenues over (under) Expenditures:	\$4,865	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	669.12%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$67,079	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$54	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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 13:	<input type="text" value="\$2,634,189"/>	<input type="text" value="\$3,006,427"/>	<input type="text" value="\$1,483,579"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$254"/>	<input type="text" value="\$107"/>	<input type="text" value="\$69"/>
Revenue Collected During FY 13:	<input type="text" value="\$5,089,916"/>	<input type="text" value="\$6,136,846"/>	<input type="text" value="\$3,476,959"/>
Expenditures During FY 13:	<input type="text" value="\$4,679,919"/>	<input type="text" value="\$5,914,351"/>	<input type="text" value="\$3,463,030"/>
Per Capita Revenue:	<input type="text" value="\$491"/>	<input type="text" value="\$242"/>	<input type="text" value="\$162"/>
Per Capita Expenditures:	<input type="text" value="\$451"/>	<input type="text" value="\$235"/>	<input type="text" value="\$151"/>
Revenues over (under) Expenditures:	<input type="text" value="\$409,997"/>	<input type="text" value="\$222,495"/>	<input type="text" value="\$180,801"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="56.50%"/>	<input type="text" value="52.63%"/>	<input type="text" value="45.00%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$2,644,186"/>	<input type="text" value="\$2,962,991"/>	<input type="text" value="\$1,579,996"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$255"/>	<input type="text" value="\$105"/>	<input type="text" value="\$75"/>

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$42,650"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$30,138"/>	<input type="text" value="\$"/>

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$705,084"/>	<input type="text" value="\$1,407,207"/>	<input type="text" value="\$844,997"/>
Total Unrestricted Net Assets:	<input type="text" value="\$7,759,431"/>	<input type="text" value="\$3,348,349"/>	<input type="text" value="\$1,587,490"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$23,835,124	\$9,464,202	\$5,322,208
Per Capita Debt:	\$2.298	\$346	\$222
General Obligation Debt over EAV:	3.59%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$319,847	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$73	\$52	\$27
Revenue Collected During FY 13:	\$210,731	\$231,035	\$137,950
Expenditures During FY 13:	\$148,195	\$237,417	\$126,005
Per Capita Revenue:	\$48	\$64	\$42
Per Capita Expenditures:	\$34	\$65	\$38
Revenues over (under) Expenditures:	\$62,536	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	258.03%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$382,383	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$87	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$382,383	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$4,694,696	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$113	\$107	\$69
Revenue Collected During FY 13:	\$9,796,943	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$10,925,755	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$235	\$242	\$162
Per Capita Expenditures:	\$263	\$235	\$151
Revenues over (under) Expenditures:	-\$1,128,812	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	30.05%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$3,282,780	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$79	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$2,220,195	\$42,650	\$
Total Unreserved Funds:	\$1,133,070	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$31,669,982	\$9,464,202	\$5,322,208
Per Capita Debt:	\$761	\$346	\$222
General Obligation Debt over EAV:	2.75%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$2,610,754	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$100	\$107	\$69
Revenue Collected During FY 13:	\$6,712,275	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$6,211,604	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$258	\$242	\$162
Per Capita Expenditures:	\$238	\$235	\$151
Revenues over (under) Expenditures:	\$500,671	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	50.09%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$3,111,425	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$119	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$1,279,789	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$2,203,966	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$4,595,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$176	\$346	\$222
General Obligation Debt over EAV:	0.46%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

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

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<input type="text" value="\$276,214"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$36"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$346,289"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$387,570"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$46"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$51"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$41,281"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="83.84%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$324,933"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$43"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$324,933"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$90.000	\$256,174	\$
Per Capita Debt:	\$12	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$470.951"/>	<input type="text" value="\$3,006,427"/>	<input type="text" value="\$1,483,579"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$325"/>	<input type="text" value="\$107"/>	<input type="text" value="\$69"/>
Revenue Collected During FY 13:	<input type="text" value="\$1,678,313"/>	<input type="text" value="\$6,136,846"/>	<input type="text" value="\$3,476,959"/>
Expenditures During FY 13:	<input type="text" value="\$1,673,113"/>	<input type="text" value="\$5,914,351"/>	<input type="text" value="\$3,463,030"/>
Per Capita Revenue:	<input type="text" value="\$1.157"/>	<input type="text" value="\$242"/>	<input type="text" value="\$162"/>
Per Capita Expenditures:	<input type="text" value="\$1.154"/>	<input type="text" value="\$235"/>	<input type="text" value="\$151"/>
Revenues over (under) Expenditures:	<input type="text" value="\$5.200"/>	<input type="text" value="\$222,495"/>	<input type="text" value="\$180,801"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="28.46%"/>	<input type="text" value="52.63%"/>	<input type="text" value="45.00%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$476.151"/>	<input type="text" value="\$2,962,991"/>	<input type="text" value="\$1,579,996"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$328"/>	<input type="text" value="\$105"/>	<input type="text" value="\$75"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$42,650"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$30,138"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$59.709"/>	<input type="text" value="\$1,407,207"/>	<input type="text" value="\$844,997"/>
Total Unrestricted Net Assets:	<input type="text" value="\$403.892"/>	<input type="text" value="\$3,348,349"/>	<input type="text" value="\$1,587,490"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2,300,761	\$9,464,202	\$5,322,208
Per Capita Debt:	\$1.587	\$346	\$222
General Obligation Debt over EAV:	0.42%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Belvidere Park District**

Unit Code: **004/010/12** County: **Boone**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,091,175**

Equalized Assessed Valuation: **\$534,043,191**

Population: **32,342**

Employees:

 Full Time: **19**

 Part Time: **183**

 Salaries Paid: **\$1,669,358**

Blended Component Units

(This area is currently blank, indicating no blended component units are reported.)

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$1,735,965	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$54	\$107	\$69
Revenue Collected During FY 13:	\$3,306,606	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$3,231,293	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$102	\$242	\$162
Per Capita Expenditures:	\$100	\$235	\$151
Revenues over (under) Expenditures:	\$75,313	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	49.25%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,591,278	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$49	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$5,687,806	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1,281,575	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$9,202,169	\$9,464,202	\$5,322,208
Per Capita Debt:	\$285	\$346	\$222
General Obligation Debt over EAV:	0.19%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Bensenville Park District**

Unit Code: **022/020/12** County: **Dupage**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,229,717**

Equalized Assessed Valuation: **\$725,596,289**

Population: **26,000**

Employees:

Full Time: **40**

Part Time: **280**

Salaries Paid: **\$2,952,770**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$2,956,240	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$114	\$107	\$69
Revenue Collected During FY 13:	\$3,760,144	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$3,615,552	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$145	\$242	\$162
Per Capita Expenditures:	\$139	\$235	\$151
Revenues over (under) Expenditures:	\$144,592	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	84.93%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$3,070,528	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$118	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$2,031,706	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$6,464,023	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$8,640,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$332	\$346	\$222
General Obligation Debt over EAV:	0.31%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	-\$36,470	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	-\$1	\$49	\$
Revenue Collected During FY 13:	\$3,450,667	\$645,852	\$
Expenditures During FY 13:	\$4,096,505	\$686,133	\$
Per Capita Revenue:	\$133	\$20	\$
Per Capita Expenditures:	\$158	\$22	\$
Operating Income (loss):	-\$645,838	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	-19.19%	63.73%	0.00%
Ending Retained Earnings for FY 13:	-\$786,004	\$1,576,637	\$
Per Capita Ending Retained Earnings:	-\$30	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Benton Park District**

Unit Code: 028/010/12 County: Franklin

Fiscal Year End: 6/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$743,608

Equalized Assessed Valuation: \$96,886,610

Population: 7,000

Employees:

 Full Time: 3

 Part Time: 5

 Salaries Paid: \$129,295

Blended Component Units

Number Submitted = 1

Benton Park District

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$203,344	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$29	\$52	\$27
Revenue Collected During FY 13:	\$275,609	\$231,035	\$137,950
Expenditures During FY 13:	\$228,965	\$237,417	\$126,005
Per Capita Revenue:	\$39	\$64	\$42
Per Capita Expenditures:	\$33	\$65	\$38
Revenues over (under) Expenditures:	\$46,644	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	109.18%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$249,988	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$36	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$250,494	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$531.723	\$256,174	\$
Per Capita Debt:	\$76	\$52	\$
General Obligation Debt over EAV:	0.50%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$206,944	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$40	\$52	\$27
Revenue Collected During FY 13:	\$193,146	\$231,035	\$137,950
Expenditures During FY 13:	\$170,663	\$237,417	\$126,005
Per Capita Revenue:	\$38	\$64	\$42
Per Capita Expenditures:	\$33	\$65	\$38
Revenues over (under) Expenditures:	\$22,483	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	134.43%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$229,427	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$45	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$107,983	\$58,738	\$
Total Unrestricted Net Assets:	\$152,842	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$22.420	\$256,174	\$
Per Capita Debt:	\$4	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$493,732	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$9	\$107	\$69
Revenue Collected During FY 13:	\$1,853,153	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$1,916,351	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$33	\$242	\$162
Per Capita Expenditures:	\$34	\$235	\$151
Revenues over (under) Expenditures:	-\$63,198	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	22.47%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$430,534	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$8	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$173,040	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$284,914	\$3,348,349	\$1,587,490



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,803,085	\$9,464,202	\$5,322,208
Per Capita Debt:	\$32	\$346	\$222
General Obligation Debt over EAV:	0.41%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Big Rock Park District**

Unit Code: **045/015/12** County: **Kane**

Fiscal Year End: **5/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$164,230**

Equalized Assessed Valuation: **\$71,577,739**

Population: **1,938**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Number Submitted = 1
Big Rock Park District

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$49,209	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$25	\$52	\$27
Revenue Collected During FY 13:	\$80,873	\$231,035	\$137,950
Expenditures During FY 13:	\$82,807	\$237,417	\$126,005
Per Capita Revenue:	\$42	\$64	\$42
Per Capita Expenditures:	\$43	\$65	\$38
Revenues over (under) Expenditures:	-\$1,934	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	57.09%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$47,275	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$24	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$47,275	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Black Hawk Park District**

Unit Code: 043/010/12 County: Jo Daviess

Fiscal Year End: 5/31/2013

Accounting Method: Cash

Appropriation or Budget: \$129,920

Equalized Assessed Valuation: \$25,369,432

Population: 1,875

Employees:

 Full Time:

 Part Time: 17

 Salaries Paid: \$54,023

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$10,979	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$6	\$52	\$27
Revenue Collected During FY 13:	\$88,002	\$231,035	\$137,950
Expenditures During FY 13:	\$96,791	\$237,417	\$126,005
Per Capita Revenue:	\$47	\$64	\$42
Per Capita Expenditures:	\$52	\$65	\$38
Revenues over (under) Expenditures:	-\$8,789	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	6.40%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$6,190	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$3	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$6,190	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$4.000	\$256,174	\$
Per Capita Debt:	\$2	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Blandinsville Park District**

Unit Code: 062/010/12 County: Mcdonough

Fiscal Year End: 4/30/2013

Accounting Method: Cash

Appropriation or Budget: \$10.803

Equalized Assessed Valuation: \$4,752,355

Population: 800

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

(Empty box for Blended Component Units)

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$12.026	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$15	\$52	\$27
Revenue Collected During FY 13:	\$15.264	\$231,035	\$137,950
Expenditures During FY 13:	\$11.501	\$237,417	\$126,005
Per Capita Revenue:	\$19	\$64	\$42
Per Capita Expenditures:	\$14	\$65	\$38
Revenues over (under) Expenditures:	\$3.763	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	137.28%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$15.789	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$20	\$55	\$28
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Bloomington Park District**

Unit Code: 022/030/12 County: Dupage

Fiscal Year End: 5/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$5,644,305

Equalized Assessed Valuation: \$936,085,062

Population: 20,222

Employees:

 Full Time: 19

 Part Time: 70

 Salaries Paid: \$1,771,466

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$2,592,466	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$128	\$107	\$69
Revenue Collected During FY 13:	\$4,419,234	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$3,855,187	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$219	\$242	\$162
Per Capita Expenditures:	\$191	\$235	\$151
Revenues over (under) Expenditures:	\$564,047	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	74.74%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$2,881,513	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$142	\$105	\$75
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$593,567	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$2,555,994	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$6.614.360	\$9,464,202	\$5,322,208
Per Capita Debt:	\$327	\$346	\$222
General Obligation Debt over EAV:	0.70%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$2,980,892	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$125	\$107	\$69
Revenue Collected During FY 13:	\$1,509,689	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$1,098,864	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$63	\$242	\$162
Per Capita Expenditures:	\$46	\$235	\$151
Revenues over (under) Expenditures:	\$410,825	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	308.66%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$3,391,717	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$142	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1,564,340	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$675.725	\$9,464,202	\$5,322,208
Per Capita Debt:	\$28	\$346	\$222
General Obligation Debt over EAV:	0.32%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$765"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$1"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$43,632"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$32,959"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$36"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$27"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="\$10,673"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="45.75%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$15,079"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$13"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$15,079"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$10.066	\$256,174	\$
Per Capita Debt:	\$8	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Bolingbrook Park District**

Unit Code: **099/010/12** County: **Will**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,510,007**

Equalized Assessed Valuation: **\$1,768,358,872**

Population: **74,039**

Employees:

 Full Time: **69**

 Part Time: **779**

 Salaries Paid: **\$6,410,875**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$3,324,845	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$45	\$107	\$69
Revenue Collected During FY 13:	\$14,704,797	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$14,284,590	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$199	\$242	\$162
Per Capita Expenditures:	\$193	\$235	\$151
Revenues over (under) Expenditures:	\$420,207	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	22.60%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$3,228,758	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$44	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$6,522,067	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	-\$261,931	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$44,068,369	\$9,464,202	\$5,322,208
Per Capita Debt:	\$595	\$346	\$222
General Obligation Debt over EAV:	2.07%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Bourbonnais Park District**

Unit Code: **046/005/12** County: **Kankakee**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,155,457**

Equalized Assessed Valuation: **\$718,426,644**

Population: **36,100**

Employees:

 Full Time: **17**

 Part Time: **71**

 Salaries Paid: **\$1,114,067**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$659.752	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$18	\$107	\$69
Revenue Collected During FY 13:	\$2,697.003	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$2,679.237	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$75	\$242	\$162
Per Capita Expenditures:	\$74	\$235	\$151
Revenues over (under) Expenditures:	\$17.766	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	25.29%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$677.518	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$19	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$799.580	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$91.594	\$3,348,349	\$1,587,490



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2.815.000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$78	\$346	\$222
General Obligation Debt over EAV:	0.39%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Bradford Park District**

Unit Code: **087/020/12** County: **Stark**

Fiscal Year End: **12/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$10,250**

Equalized Assessed Valuation: **\$4,890,267**

Population: **700**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

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

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$44,587	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$64	\$52	\$27
Revenue Collected During FY 13:	\$12,260	\$231,035	\$137,950
Expenditures During FY 13:	\$8,222	\$237,417	\$126,005
Per Capita Revenue:	\$18	\$64	\$42
Per Capita Expenditures:	\$12	\$65	\$38
Revenues over (under) Expenditures:	\$4,038	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	591.40%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$48,625	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$69	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Braidwood Park District**

Unit Code: **099/012/12** County: **Will**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$186,790**

Equalized Assessed Valuation: **\$138,700,391**

Population: **6,191**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$18,132**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$77,439	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$13	\$52	\$27
Revenue Collected During FY 13:	\$121,528	\$231,035	\$137,950
Expenditures During FY 13:	\$96,574	\$237,417	\$126,005
Per Capita Revenue:	\$20	\$64	\$42
Per Capita Expenditures:	\$16	\$65	\$38
Revenues over (under) Expenditures:	\$24,954	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	106.03%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$102,393	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$17	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$14,157	\$58,738	\$
Total Unrestricted Net Assets:	\$41,941	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$45.355	\$256,174	\$
Per Capita Debt:	\$7	\$52	\$
General Obligation Debt over EAV:	0.03%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Bridgeview Park District**

Unit Code: 016/080/12 County: Cook

Fiscal Year End: 12/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,837,290

Equalized Assessed Valuation: \$313,224,231

Population: 14,000

Employees:

 Full Time: 12

 Part Time: 20

 Salaries Paid: \$325,972

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	-\$248,381	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	-\$18	\$52	\$27
Revenue Collected During FY 13:	\$839,683	\$231,035	\$137,950
Expenditures During FY 13:	\$815,172	\$237,417	\$126,005
Per Capita Revenue:	\$60	\$64	\$42
Per Capita Expenditures:	\$58	\$65	\$38
Revenues over (under) Expenditures:	\$24,511	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	-27.71%	195.54%	71.90%
Ending Fund Balance for FY 13:	-\$225,870	\$187,545	\$68,801
Per Capita Ending Fund Balance:	-\$16	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$119,543	\$58,738	\$
Total Unrestricted Net Assets:	\$3,551,900	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$7,660,000	\$256,174	\$
Per Capita Debt:	\$547	\$52	\$
General Obligation Debt over EAV:	2.45%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$571,396	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$41	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$27,032	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$2	\$2	\$
Operating Income (loss):	-\$27,032	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	2021.17%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$546,364	\$20,531	\$
Per Capita Ending Retained Earnings:	\$39	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Broadview Park District**

Unit Code: 016/090/12 County: Cook

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,417,375

Equalized Assessed Valuation: \$213,496,637

Population: 7,932

Employees:

 Full Time: 4

 Part Time: 72

 Salaries Paid: \$425,702

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$271.636	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$34	\$107	\$69
Revenue Collected During FY 13:	\$897.092	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$874.167	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$113	\$242	\$162
Per Capita Expenditures:	\$110	\$235	\$151
Revenues over (under) Expenditures:	\$22.925	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	2.13%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$18.621	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$2	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$27.963	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$147.575	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$561.000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$71	\$346	\$222
General Obligation Debt over EAV:	0.26%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<input type="text" value="\$27,795"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$25"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$27,582"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$25,058"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$25"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$23"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="\$2,524"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="121.00%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$30,319"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$27"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$26,405"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Buffalo Grove Park District**

Unit Code: **016/100/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$22,635,082**

Equalized Assessed Valuation: **\$1,512,157,380**

Population: **41,496**

Employees:

Full Time: **52**

Part Time: **663**

Salaries Paid: **\$6,103,780**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$8,944,756	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$216	\$107	\$69
Revenue Collected During FY 13:	\$11,198,017	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$10,032,271	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$270	\$242	\$162
Per Capita Expenditures:	\$242	\$235	\$151
Revenues over (under) Expenditures:	\$1,165,746	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	96.96%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$9,727,122	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$234	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$2,456,449	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$7,384,429	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$19,723,333	\$9,464,202	\$5,322,208
Per Capita Debt:	\$475	\$346	\$222
General Obligation Debt over EAV:	0.45%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$198,663	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$5	\$49	\$
Revenue Collected During FY 13:	\$3,533,653	\$645,852	\$
Expenditures During FY 13:	\$3,390,676	\$686,133	\$
Per Capita Revenue:	\$85	\$20	\$
Per Capita Expenditures:	\$82	\$22	\$
Operating Income (loss):	\$142,977	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	5.65%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$191,681	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$5	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$1,995,544"/>	<input type="text" value="\$3,006,427"/>	<input type="text" value="\$1,483,579"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$69"/>	<input type="text" value="\$107"/>	<input type="text" value="\$69"/>
Revenue Collected During FY 13:	<input type="text" value="\$1,917,574"/>	<input type="text" value="\$6,136,846"/>	<input type="text" value="\$3,476,959"/>
Expenditures During FY 13:	<input type="text" value="\$1,736,605"/>	<input type="text" value="\$5,914,351"/>	<input type="text" value="\$3,463,030"/>
Per Capita Revenue:	<input type="text" value="\$66"/>	<input type="text" value="\$242"/>	<input type="text" value="\$162"/>
Per Capita Expenditures:	<input type="text" value="\$60"/>	<input type="text" value="\$235"/>	<input type="text" value="\$151"/>
Revenues over (under) Expenditures:	<input type="text" value="\$180,969"/>	<input type="text" value="\$222,495"/>	<input type="text" value="\$180,801"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="125.33%"/>	<input type="text" value="52.63%"/>	<input type="text" value="45.00%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$2,176,513"/>	<input type="text" value="\$2,962,991"/>	<input type="text" value="\$1,579,996"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$75"/>	<input type="text" value="\$105"/>	<input type="text" value="\$75"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$42,650"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$30,138"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$1,407,207"/>	<input type="text" value="\$844,997"/>
Total Unrestricted Net Assets:	<input type="text" value="\$5,435,226"/>	<input type="text" value="\$3,348,349"/>	<input type="text" value="\$1,587,490"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$6,490,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$223	\$346	\$222
General Obligation Debt over EAV:	1.14%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Burlington Twp Park District**

Unit Code: **045/030/12** County: **Kane**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$44,462**

Equalized Assessed Valuation: **\$64,453,776**

Population: **1,600**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$12,864**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$41.651	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$26	\$52	\$27
Revenue Collected During FY 13:	\$44.462	\$231,035	\$137,950
Expenditures During FY 13:	\$34.260	\$237,417	\$126,005
Per Capita Revenue:	\$28	\$64	\$42
Per Capita Expenditures:	\$21	\$65	\$38
Revenues over (under) Expenditures:	\$10.202	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	151.35%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$51.853	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$32	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Burr Ridge Park District**

Unit Code: 022/035/12 County: Dupage

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$3,601,223

Equalized Assessed Valuation: \$784,368,056

Population: 11,413

Employees:

 Full Time: 4

 Part Time: 60

 Salaries Paid: \$897,979

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,315,084	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$115	\$107	\$69
Revenue Collected During FY 13:	\$1,987,069	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$1,906,048	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$174	\$242	\$162
Per Capita Expenditures:	\$167	\$235	\$151
Revenues over (under) Expenditures:	\$81,021	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	73.25%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,396,105	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$122	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$804,847	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1,643,178	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$4,135,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$362	\$346	\$222
General Obligation Debt over EAV:	0.53%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Bushnell Park District**

Unit Code: **062/015/12** County: **Mcdonough**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$78,377**

Equalized Assessed Valuation: **\$20,169,400**

Population: **3,800**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$36,314**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$51,531	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$14	\$52	\$27
Revenue Collected During FY 13:	\$113,880	\$231,035	\$137,950
Expenditures During FY 13:	\$106,631	\$237,417	\$126,005
Per Capita Revenue:	\$30	\$64	\$42
Per Capita Expenditures:	\$28	\$65	\$38
Revenues over (under) Expenditures:	\$7,249	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	55.12%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$58,780	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$15	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$58,780	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$7.809	\$256,174	\$
Per Capita Debt:	\$2	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Butterfield Park District**

Unit Code: 022/040/12 County: Dupage

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,760,180

Equalized Assessed Valuation: \$254,567,657

Population: 10,000

Employees:

 Full Time: 8

 Part Time: 188

 Salaries Paid: \$687,674

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$97,633	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$10	\$107	\$69
Revenue Collected During FY 13:	\$1,630,009	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$1,396,207	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$163	\$242	\$162
Per Capita Expenditures:	\$140	\$235	\$151
Revenues over (under) Expenditures:	\$233,802	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	19.73%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$275,435	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$28	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$70,933	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$687,397	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2,400,500	\$9,464,202	\$5,322,208
Per Capita Debt:	\$240	\$346	\$222
General Obligation Debt over EAV:	0.10%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

(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 13:	<input type="text" value="\$717,189"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$90"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$701,672"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$573,319"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$88"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$72"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="\$128,353"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="147.48%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$845,542"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$106"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$602,281"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$199,473"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$330.000	\$256,174	\$
Per Capita Debt:	\$41	\$52	\$
General Obligation Debt over EAV:	0.20%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Calumet Memorial Park District		
Unit Code:	016/110/12	County:	Cook
Fiscal Year End:	3/31/2013		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,366,170		
Equalized Assessed Valuation:	\$556,709,177		
Population:	37,204		
Employees:			
	Full Time:		18
	Part Time:		104
	Salaries Paid:		\$1,151,370

Blended Component Units	

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,005,582	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$27	\$107	\$69
Revenue Collected During FY 13:	\$2,433,104	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$2,300,350	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$65	\$242	\$162
Per Capita Expenditures:	\$62	\$235	\$151
Revenues over (under) Expenditures:	\$132,754	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	49.49%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,138,336	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$31	\$105	\$75

<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$1,138,336	\$30,138	\$

<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$	\$3,348,349	\$1,587,490



FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$3,200,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$86	\$346	\$222
General Obligation Debt over EAV:	0.57%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Canton Park District**

Unit Code: 029/010/12 County: Fulton

Fiscal Year End: 12/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$4,036,060

Equalized Assessed Valuation: \$126,817,065

Population: 13,500

Employees:

 Full Time: 10

 Part Time: 85

 Salaries Paid: \$588,673

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$1,345,008	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$100	\$107	\$69
Revenue Collected During FY 13:	\$1,497,115	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$1,624,469	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$111	\$242	\$162
Per Capita Expenditures:	\$120	\$235	\$151
Revenues over (under) Expenditures:	-\$127,354	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	74.96%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,217,689	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$90	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$965,528	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$598,416	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,785,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$132	\$346	\$222
General Obligation Debt over EAV:	1.41%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Carbondale Park District**

Unit Code: **039/010/12** County: **Jackson**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,162,267**

Equalized Assessed Valuation: **\$303,916,136**

Population: **29,000**

Employees:

 Full Time: **19**

 Part Time: **76**

 Salaries Paid: **\$1,214,667**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,042,512	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$36	\$107	\$69
Revenue Collected During FY 13:	\$2,344,763	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$2,909,563	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$81	\$242	\$162
Per Capita Expenditures:	\$100	\$235	\$151
Revenues over (under) Expenditures:	-\$564,800	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	37.83%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,100,787	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$38	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$219,243	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$926,025	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$5,065,824	\$9,464,202	\$5,322,208
Per Capita Debt:	\$175	\$346	\$222
General Obligation Debt over EAV:	1.63%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

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

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$	\$52	\$27
Revenue Collected During FY 13:	\$287,613	\$231,035	\$137,950
Expenditures During FY 13:	\$223,866	\$237,417	\$126,005
Per Capita Revenue:	\$48	\$64	\$42
Per Capita Expenditures:	\$37	\$65	\$38
Revenues over (under) Expenditures:	\$63,747	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	28.48%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$63,747	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$11	\$55	\$28
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$63,641	\$55,359	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$27.653	\$256,174	\$
Per Capita Debt:	\$5	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Carol Stream Park District		
Unit Code:	022/050/12	County:	Dupage
Fiscal Year End:	12/31/2013		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,493,112		
Equalized Assessed Valuation:	\$1,211,335,668		
Population:	45,869		
Employees:			
	Full Time:	42	
	Part Time:	522	
	Salaries Paid:	\$3,753,360	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,508,808	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$33	\$107	\$69
Revenue Collected During FY 13:	\$7,533,323	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$7,544,274	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$164	\$242	\$162
Per Capita Expenditures:	\$164	\$235	\$151
Revenues over (under) Expenditures:	-\$10,951	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	13.19%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$995,238	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$22	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,374,354	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$6,595,878	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$47,020,532	\$9,464,202	\$5,322,208
Per Capita Debt:	\$1.025	\$346	\$222
General Obligation Debt over EAV:	3.88%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Carrier Mills Park District**

Unit Code: **082/005/12** County: **Saline**

Fiscal Year End: **5/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$49,500**

Equalized Assessed Valuation: **\$14,421,343**

Population: **1,654**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$4,200**

Blended Component Units

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

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$62,161	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$38	\$52	\$27
Revenue Collected During FY 13:	\$38,536	\$231,035	\$137,950
Expenditures During FY 13:	\$54,849	\$237,417	\$126,005
Per Capita Revenue:	\$23	\$64	\$42
Per Capita Expenditures:	\$33	\$65	\$38
Revenues over (under) Expenditures:	-\$16,313	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	83.59%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$45,848	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$28	\$55	\$28
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$62,961	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$22	\$52	\$27
Revenue Collected During FY 13:	\$173,007	\$231,035	\$137,950
Expenditures During FY 13:	\$166,935	\$237,417	\$126,005
Per Capita Revenue:	\$62	\$64	\$42
Per Capita Expenditures:	\$60	\$65	\$38
Revenues over (under) Expenditures:	\$6,072	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	71.70%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$119,688	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$43	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$119,688	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Cary Park District**

Unit Code: **063/005/12** County: **Mchenry**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,279,700**

Equalized Assessed Valuation: **\$569,861,646**

Population: **26,000**

Employees:

Full Time: **25**

Part Time: **191**

Salaries Paid: **\$1,753,400**

Blended Component Units

--

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,868,499	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$72	\$107	\$69
Revenue Collected During FY 13:	\$5,053,042	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$3,399,446	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$194	\$242	\$162
Per Capita Expenditures:	\$131	\$235	\$151
Revenues over (under) Expenditures:	\$1,653,596	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	84.70%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$2,879,271	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$111	\$105	\$75
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$570,244	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1,515,215	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$13,392,595	\$9,464,202	\$5,322,208
Per Capita Debt:	\$515	\$346	\$222
General Obligation Debt over EAV:	0.12%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$146,736	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$6	\$49	\$
Revenue Collected During FY 13:	\$1,420,933	\$645,852	\$
Expenditures During FY 13:	\$1,447,263	\$686,133	\$
Per Capita Revenue:	\$55	\$20	\$
Per Capita Expenditures:	\$56	\$22	\$
Operating Income (loss):	-\$26,330	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	7.45%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$107,875	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$4	\$49	\$



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

(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 13:	\$224,928	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$66	\$52	\$27
Revenue Collected During FY 13:	\$413,026	\$231,035	\$137,950
Expenditures During FY 13:	\$525,831	\$237,417	\$126,005
Per Capita Revenue:	\$121	\$64	\$42
Per Capita Expenditures:	\$155	\$65	\$38
Revenues over (under) Expenditures:	-\$112,805	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	21.32%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$112,123	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$33	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$106,004	\$58,738	\$
Total Unrestricted Net Assets:	\$841,280	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$582.000	\$256,174	\$
Per Capita Debt:	\$171	\$52	\$
General Obligation Debt over EAV:	0.62%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Champaign Park District**

Unit Code: **010/010/12** County: **Champaign**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$26,315,926**

Equalized Assessed Valuation: **\$1,529,262,864**

Population: **81,055**

Employees:

 Full Time: **65**

 Part Time: **211**

 Salaries Paid: **\$4,381,023**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$15,552,928	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$192	\$107	\$69
Revenue Collected During FY 13:	\$12,886,337	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$13,602,834	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$159	\$242	\$162
Per Capita Expenditures:	\$168	\$235	\$151
Revenues over (under) Expenditures:	-\$716,497	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	109.07%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$14,836,431	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$183	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$3,332,670	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$13,006,809	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$6,338,889	\$9,464,202	\$5,322,208
Per Capita Debt:	\$78	\$346	\$222
General Obligation Debt over EAV:	0.07%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Channahon Park District**

Unit Code: **099/015/12** County: **Will**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,688,692**

Equalized Assessed Valuation: **\$782,239,595**

Population: **18,750**

Employees:

Full Time: **23**

Part Time: **289**

Salaries Paid: **\$2,283,052**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$89,035	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$5	\$107	\$69
Revenue Collected During FY 13:	\$3,151,578	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$2,822,190	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$168	\$242	\$162
Per Capita Expenditures:	\$151	\$235	\$151
Revenues over (under) Expenditures:	\$329,388	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	4.73%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$133,423	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$7	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$732,389	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	-\$98,813	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$9,377,030	\$9,464,202	\$5,322,208
Per Capita Debt:	\$500	\$346	\$222
General Obligation Debt over EAV:	1.20%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$6,710,972	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$358	\$49	\$
Revenue Collected During FY 13:	\$1,564,059	\$645,852	\$
Expenditures During FY 13:	\$1,793,747	\$686,133	\$
Per Capita Revenue:	\$83	\$20	\$
Per Capita Expenditures:	\$96	\$22	\$
Operating Income (loss):	-\$229,688	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	364.09%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$6,530,784	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$348	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Charleston Twp Park District**

Unit Code: **015/020/12** County: **Coles**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$413,900**

Equalized Assessed Valuation: **\$225,453,314**

Population: **22,901**

Employees:

Full Time: **2**

Part Time: **4**

Salaries Paid: **\$48,118**

Blended Component Units

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

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$568,499	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$25	\$52	\$27
Revenue Collected During FY 13:	\$228,302	\$231,035	\$137,950
Expenditures During FY 13:	\$371,821	\$237,417	\$126,005
Per Capita Revenue:	\$10	\$64	\$42
Per Capita Expenditures:	\$16	\$65	\$38
Revenues over (under) Expenditures:	-\$143,519	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	114.30%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$424,980	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$19	\$55	\$28
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$37,926	\$58,738	\$
Total Unrestricted Net Assets:	\$386,871	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$2.399"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$49.638"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$51.835"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$2"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$2"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$2.197"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="0.39%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$202"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$105,819	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$163	\$52	\$27
Revenue Collected During FY 13:	\$29,272	\$231,035	\$137,950
Expenditures During FY 13:	\$40,437	\$237,417	\$126,005
Per Capita Revenue:	\$45	\$64	\$42
Per Capita Expenditures:	\$62	\$65	\$38
Revenues over (under) Expenditures:	-\$11,165	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	234.08%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$94,654	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$146	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS
 COMPTROLLER
 JUDY BAAR TOPINKA

FISCAL YEAR 2013

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:	<input type="text" value="16"/>
Part Time:	<input type="text" value="47"/>
Salaries Paid:	<input type="text" value="\$964,890"/>

Blended Component Units

--

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="-36.956"/>	<input type="text" value="\$3,006,427"/>	<input type="text" value="\$1,483,579"/>
Per Capita Beginning Fund Balance:	<input type="text" value="-1"/>	<input type="text" value="\$107"/>	<input type="text" value="\$69"/>
Revenue Collected During FY 13:	<input type="text" value="\$1,968,459"/>	<input type="text" value="\$6,136,846"/>	<input type="text" value="\$3,476,959"/>
Expenditures During FY 13:	<input type="text" value="\$2,788,132"/>	<input type="text" value="\$5,914,351"/>	<input type="text" value="\$3,463,030"/>
Per Capita Revenue:	<input type="text" value="\$65"/>	<input type="text" value="\$242"/>	<input type="text" value="\$162"/>
Per Capita Expenditures:	<input type="text" value="\$92"/>	<input type="text" value="\$235"/>	<input type="text" value="\$151"/>
Revenues over (under) Expenditures:	<input type="text" value="-819.673"/>	<input type="text" value="\$222,495"/>	<input type="text" value="\$180,801"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="-17.23%"/>	<input type="text" value="52.63%"/>	<input type="text" value="45.00%"/>
Ending Fund Balance for FY 13:	<input type="text" value="-480.461"/>	<input type="text" value="\$2,962,991"/>	<input type="text" value="\$1,579,996"/>
Per Capita Ending Fund Balance:	<input type="text" value="-16"/>	<input type="text" value="\$105"/>	<input type="text" value="\$75"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$42,650"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$30,138"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$1,355.796"/>	<input type="text" value="\$1,407,207"/>	<input type="text" value="\$844,997"/>
Total Unrestricted Net Assets:	<input type="text" value="-1,270.463"/>	<input type="text" value="\$3,348,349"/>	<input type="text" value="\$1,587,490"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$3,019,900	\$9,464,202	\$5,322,208
Per Capita Debt:	\$100	\$346	\$222
General Obligation Debt over EAV:	0.39%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$1,302,837"/>	<input type="text" value="\$3,006,427"/>	<input type="text" value="\$1,483,579"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$91"/>	<input type="text" value="\$107"/>	<input type="text" value="\$69"/>
Revenue Collected During FY 13:	<input type="text" value="\$2,040,753"/>	<input type="text" value="\$6,136,846"/>	<input type="text" value="\$3,476,959"/>
Expenditures During FY 13:	<input type="text" value="\$1,906,540"/>	<input type="text" value="\$5,914,351"/>	<input type="text" value="\$3,463,030"/>
Per Capita Revenue:	<input type="text" value="\$142"/>	<input type="text" value="\$242"/>	<input type="text" value="\$162"/>
Per Capita Expenditures:	<input type="text" value="\$133"/>	<input type="text" value="\$235"/>	<input type="text" value="\$151"/>
Revenues over (under) Expenditures:	<input type="text" value="\$134,213"/>	<input type="text" value="\$222,495"/>	<input type="text" value="\$180,801"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="77.99%"/>	<input type="text" value="52.63%"/>	<input type="text" value="45.00%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$1,486,829"/>	<input type="text" value="\$2,962,991"/>	<input type="text" value="\$1,579,996"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$103"/>	<input type="text" value="\$105"/>	<input type="text" value="\$75"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$42,650"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$30,138"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$378,251"/>	<input type="text" value="\$1,407,207"/>	<input type="text" value="\$844,997"/>
Total Unrestricted Net Assets:	<input type="text" value="\$1,188,038"/>	<input type="text" value="\$3,348,349"/>	<input type="text" value="\$1,587,490"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$6.129.050	\$9,464,202	\$5,322,208
Per Capita Debt:	\$427	\$346	\$222
General Obligation Debt over EAV:	1.96%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$25.870	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$34	\$52	\$27
Revenue Collected During FY 13:	\$46.228	\$231,035	\$137,950
Expenditures During FY 13:	\$95.206	\$237,417	\$126,005
Per Capita Revenue:	\$61	\$64	\$42
Per Capita Expenditures:	\$126	\$65	\$38
Revenues over (under) Expenditures:	-\$48.978	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	30.77%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$29.296	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$39	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$29.296	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$330.183	\$256,174	\$
Per Capita Debt:	\$438	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Chillicothe Park District**

Unit Code: **072/010/12** County: **Peoria**

Fiscal Year End: **5/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$492,057**

Equalized Assessed Valuation: **\$255,347,036**

Population: **6,100**

Employees:

 Full Time: **2**

 Part Time: **55**

 Salaries Paid: **\$157,415**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$167,642	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$27	\$52	\$27
Revenue Collected During FY 13:	\$503,841	\$231,035	\$137,950
Expenditures During FY 13:	\$701,460	\$237,417	\$126,005
Per Capita Revenue:	\$83	\$64	\$42
Per Capita Expenditures:	\$115	\$65	\$38
Revenues over (under) Expenditures:	-\$197,619	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	25.97%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$182,171	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$30	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$249,404	\$58,738	\$
Total Unrestricted Net Assets:	\$79,185	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2,640,000	\$256,174	\$
Per Capita Debt:	\$433	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Clarendon Hills Park District**

Unit Code: 022/060/12 County: Dupage

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$3,982,916

Equalized Assessed Valuation: \$494,740,249

Population: 8,595

Employees:

 Full Time: 7

 Part Time: 100

 Salaries Paid: \$724,002

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$634,596	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$74	\$107	\$69
Revenue Collected During FY 13:	\$2,236,075	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$1,979,852	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$260	\$242	\$162
Per Capita Expenditures:	\$230	\$235	\$151
Revenues over (under) Expenditures:	\$256,223	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	36.27%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$718,033	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$84	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$583,100	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$2,557,109	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2.651.000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$308	\$346	\$222
General Obligation Debt over EAV:	0.54%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$129,421"/>	<input type="text" value="\$3,006,427"/>	<input type="text" value="\$1,483,579"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$10"/>	<input type="text" value="\$107"/>	<input type="text" value="\$69"/>
Revenue Collected During FY 13:	<input type="text" value="\$888,316"/>	<input type="text" value="\$6,136,846"/>	<input type="text" value="\$3,476,959"/>
Expenditures During FY 13:	<input type="text" value="\$924,151"/>	<input type="text" value="\$5,914,351"/>	<input type="text" value="\$3,463,030"/>
Per Capita Revenue:	<input type="text" value="\$69"/>	<input type="text" value="\$242"/>	<input type="text" value="\$162"/>
Per Capita Expenditures:	<input type="text" value="\$71"/>	<input type="text" value="\$235"/>	<input type="text" value="\$151"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$35,835"/>	<input type="text" value="\$222,495"/>	<input type="text" value="\$180,801"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="10.13%"/>	<input type="text" value="52.63%"/>	<input type="text" value="45.00%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$93,586"/>	<input type="text" value="\$2,962,991"/>	<input type="text" value="\$1,579,996"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$7"/>	<input type="text" value="\$105"/>	<input type="text" value="\$75"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$42,650"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$30,138"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$1,407,207"/>	<input type="text" value="\$844,997"/>
Total Unrestricted Net Assets:	<input type="text" value="\$93,586"/>	<input type="text" value="\$3,348,349"/>	<input type="text" value="\$1,587,490"/>



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$9,464,202	\$5,322,208
Per Capita Debt:	\$	\$346	\$222
General Obligation Debt over EAV:	0.00%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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 13:	<input type="text" value="\$459,541"/>	<input type="text" value="\$3,006,427"/>	<input type="text" value="\$1,483,579"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$5"/>	<input type="text" value="\$107"/>	<input type="text" value="\$69"/>
Revenue Collected During FY 13:	<input type="text" value="\$3,118,165"/>	<input type="text" value="\$6,136,846"/>	<input type="text" value="\$3,476,959"/>
Expenditures During FY 13:	<input type="text" value="\$2,958,150"/>	<input type="text" value="\$5,914,351"/>	<input type="text" value="\$3,463,030"/>
Per Capita Revenue:	<input type="text" value="\$37"/>	<input type="text" value="\$242"/>	<input type="text" value="\$162"/>
Per Capita Expenditures:	<input type="text" value="\$35"/>	<input type="text" value="\$235"/>	<input type="text" value="\$151"/>
Revenues over (under) Expenditures:	<input type="text" value="\$160,015"/>	<input type="text" value="\$222,495"/>	<input type="text" value="\$180,801"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="17.52%"/>	<input type="text" value="52.63%"/>	<input type="text" value="45.00%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$518,316"/>	<input type="text" value="\$2,962,991"/>	<input type="text" value="\$1,579,996"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$6"/>	<input type="text" value="\$105"/>	<input type="text" value="\$75"/>

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$42,650"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$30,138"/>	<input type="text" value="\$"/>

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$653,641"/>	<input type="text" value="\$1,407,207"/>	<input type="text" value="\$844,997"/>
Total Unrestricted Net Assets:	<input type="text" value="\$340,638"/>	<input type="text" value="\$3,348,349"/>	<input type="text" value="\$1,587,490"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2,332,797	\$9,464,202	\$5,322,208
Per Capita Debt:	\$28	\$346	\$222
General Obligation Debt over EAV:	0.45%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Collinsville Park District**

Unit Code: **057/005/12** County: **Madison**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$9,951,673**

Equalized Assessed Valuation: **\$628,372,228**

Population: **40,040**

Employees:

Full Time: **25**

Part Time: **198**

Salaries Paid: **\$1,443,078**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$2,768,866	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$69	\$107	\$69
Revenue Collected During FY 13:	\$3,666,292	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$4,825,735	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$92	\$242	\$162
Per Capita Expenditures:	\$121	\$235	\$151
Revenues over (under) Expenditures:	-\$1,159,443	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	61.48%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$2,967,023	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$74	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,237,243	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	-\$1,573,923	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$24,032,600	\$9,464,202	\$5,322,208
Per Capita Debt:	\$600	\$346	\$222
General Obligation Debt over EAV:	0.22%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Coloma Park District**

Unit Code: **098/010/12** County: **Whiteside**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,254,304**

Equalized Assessed Valuation: **\$103,187,043**

Population: **9,800**

Employees:

 Full Time: **5**

 Part Time: **10**

 Salaries Paid: **\$209,756**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$638,640	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$65	\$52	\$27
Revenue Collected During FY 13:	\$540,223	\$231,035	\$137,950
Expenditures During FY 13:	\$449,553	\$237,417	\$126,005
Per Capita Revenue:	\$55	\$64	\$42
Per Capita Expenditures:	\$46	\$65	\$38
Revenues over (under) Expenditures:	\$90,670	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	175.77%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$790,176	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$81	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$790,176	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$260.000	\$256,174	\$
Per Capita Debt:	\$27	\$52	\$
General Obligation Debt over EAV:	0.25%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$194,321	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$28	\$52	\$27
Revenue Collected During FY 13:	\$82,283	\$231,035	\$137,950
Expenditures During FY 13:	\$42,616	\$237,417	\$126,005
Per Capita Revenue:	\$12	\$64	\$42
Per Capita Expenditures:	\$6	\$65	\$38
Revenues over (under) Expenditures:	\$39,667	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	549.06%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$233,988	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$34	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$233,988	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$696,999"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$41"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$833,939"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$864,091"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$49"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$51"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$30.152"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="77.17%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$666,847"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$40"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="-\$1,245,719"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$3,993,160	\$256,174	\$
Per Capita Debt:	\$237	\$52	\$
General Obligation Debt over EAV:	1.84%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Creston-Dement Park District**

Unit Code: **071/030/12** County: **Ogle**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$31,018**

Equalized Assessed Valuation: **\$46,502,982**

Population: **900**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$22.317	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$25	\$52	\$27
Revenue Collected During FY 13:	\$25.399	\$231,035	\$137,950
Expenditures During FY 13:	\$20.467	\$237,417	\$126,005
Per Capita Revenue:	\$28	\$64	\$42
Per Capita Expenditures:	\$23	\$65	\$38
Revenues over (under) Expenditures:	\$4.932	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	133.14%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$27.249	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$30	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$17.182	\$58,738	\$
Total Unrestricted Net Assets:	\$10.067	\$104,635	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$33,240"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$4"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$788,342"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$774,112"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$95"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$93"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="\$14,230"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="6.13%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$47,470"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$6"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$38,330"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$119,385"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$735.645	\$256,174	\$
Per Capita Debt:	\$89	\$52	\$
General Obligation Debt over EAV:	0.27%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Crystal Lake Park District**

Unit Code: **063/010/12** County: **Mchenry**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,545,280**

Equalized Assessed Valuation: **\$1,435,841,354**

Population: **58,000**

Employees:

 Full Time: **64**

 Part Time: **328**

 Salaries Paid: **\$4,745,418**

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 13:	\$5,526,399	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$95	\$107	\$69
Revenue Collected During FY 13:	\$8,504,281	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$8,450,401	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$147	\$242	\$162
Per Capita Expenditures:	\$146	\$235	\$151
Revenues over (under) Expenditures:	\$53,880	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	66.04%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$5,580,279	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$96	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,486,343	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$3,851,376	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$8,539,515	\$9,464,202	\$5,322,208
Per Capita Debt:	\$147	\$346	\$222
General Obligation Debt over EAV:	0.14%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$2,935,259	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$51	\$49	\$
Revenue Collected During FY 13:	\$1,511,943	\$645,852	\$
Expenditures During FY 13:	\$1,627,071	\$686,133	\$
Per Capita Revenue:	\$26	\$20	\$
Per Capita Expenditures:	\$28	\$22	\$
Operating Income (loss):	-\$115,128	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	151.94%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$2,472,231	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$43	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$41.699"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$28"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$14.863"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$10.022"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$10"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$7"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="\$4.841"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="464.38%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$46.540"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$31"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$46.538"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Darien Park District**

Unit Code: **022/065/12** County: **Dupage**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$8,174,522**

Equalized Assessed Valuation: **\$892,768,000**

Population: **23,000**

Employees:

 Full Time: **21**

 Part Time: **108**

 Salaries Paid: **\$1,532,404**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$1,596,761	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$69	\$107	\$69
Revenue Collected During FY 13:	\$2,860,991	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$2,546,681	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$124	\$242	\$162
Per Capita Expenditures:	\$111	\$235	\$151
Revenues over (under) Expenditures:	\$314,310	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	70.53%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,796,068	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$78	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$939,455	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1,998,676	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$20,100,028	\$9,464,202	\$5,322,208
Per Capita Debt:	\$874	\$346	\$222
General Obligation Debt over EAV:	2.13%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$214,394	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$9	\$49	\$
Revenue Collected During FY 13:	\$2,584,402	\$645,852	\$
Expenditures During FY 13:	\$2,523,581	\$686,133	\$
Per Capita Revenue:	\$112	\$20	\$
Per Capita Expenditures:	\$110	\$22	\$
Operating Income (loss):	\$60,821	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	10.91%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$275,219	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$12	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$5,956,998	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$78	\$107	\$69
Revenue Collected During FY 13:	\$12,853,864	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$12,756,789	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$169	\$242	\$162
Per Capita Expenditures:	\$168	\$235	\$151
Revenues over (under) Expenditures:	\$97,075	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	42.62%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$5,437,370	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$71	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$2,918,300	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$3,628,882	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$17,686,344	\$9,464,202	\$5,322,208
Per Capita Debt:	\$232	\$346	\$222
General Obligation Debt over EAV:	0.54%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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:	<input type="text" value="37"/>
Part Time:	<input type="text" value="664"/>
Salaries Paid:	<input type="text" value="\$5,314,016"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$7,164,302	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$368	\$107	\$69
Revenue Collected During FY 13:	\$11,514,930	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$9,870,630	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$591	\$242	\$162
Per Capita Expenditures:	\$507	\$235	\$151
Revenues over (under) Expenditures:	\$1,644,300	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	91.95%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$9,076,422	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$466	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$656,374	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$15,060,973	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$3,875,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$199	\$346	\$222
General Obligation Debt over EAV:	320.94%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$4,662,119	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$239	\$49	\$
Revenue Collected During FY 13:	\$2,227,870	\$645,852	\$
Expenditures During FY 13:	\$2,267,147	\$686,133	\$
Per Capita Revenue:	\$114	\$20	\$
Per Capita Expenditures:	\$116	\$22	\$
Operating Income (loss):	-\$39,277	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	196.70%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$4,459,464	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$229	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Dekalb Park District		
Unit Code:	019/010/12	County:	Dekalb
Fiscal Year End:	2/28/2013		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,945,489		
Equalized Assessed Valuation:	\$535,619,713		
Population:	44,030		
Employees:			
	Full Time:	23	
	Part Time:	232	
	Salaries Paid:	\$1,864,259	

Blended Component Units	

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$1,961,410	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$45	\$107	\$69
Revenue Collected During FY 13:	\$3,273,193	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$2,857,523	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$74	\$242	\$162
Per Capita Expenditures:	\$65	\$235	\$151
Revenues over (under) Expenditures:	\$415,670	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	81.44%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$2,327,080	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$53	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$1,335,283	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$921,605	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$3,130,332	\$9,464,202	\$5,322,208
Per Capita Debt:	\$71	\$346	\$222
General Obligation Debt over EAV:	0.56%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$2,931,419	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$67	\$49	\$
Revenue Collected During FY 13:	\$1,144,881	\$645,852	\$
Expenditures During FY 13:	\$1,120,915	\$686,133	\$
Per Capita Revenue:	\$26	\$20	\$
Per Capita Expenditures:	\$25	\$22	\$
Operating Income (loss):	\$23,966	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	263.66%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$2,955,385	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$67	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Delavan Twp Park District**

Unit Code: 090/010/12 County: Tazewell

Fiscal Year End: 5/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$119,000

Equalized Assessed Valuation: \$32,833,732

Population: 2,206

Employees:

 Full Time:

 Part Time: 15

 Salaries Paid: \$17,128

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$49,950	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$23	\$52	\$27
Revenue Collected During FY 13:	\$67,899	\$231,035	\$137,950
Expenditures During FY 13:	\$63,807	\$237,417	\$126,005
Per Capita Revenue:	\$31	\$64	\$42
Per Capita Expenditures:	\$29	\$65	\$38
Revenues over (under) Expenditures:	\$4,092	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	84.83%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$54,130	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$25	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$54,130	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Des Plaines Park District**

Unit Code: **016/190/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,587,907**

Equalized Assessed Valuation: **\$1,758,728,425**

Population: **58,364**

Employees:

 Full Time: **42**

 Part Time: **545**

 Salaries Paid: **\$4,233,215**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$6,768,807	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$116	\$107	\$69
Revenue Collected During FY 13:	\$7,889,126	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$7,543,732	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$135	\$242	\$162
Per Capita Expenditures:	\$129	\$235	\$151
Revenues over (under) Expenditures:	\$345,394	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	91.91%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$6,933,516	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$119	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$2,306,057	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$6,895,543	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$7,667,920	\$9,464,202	\$5,322,208
Per Capita Debt:	\$131	\$346	\$222
General Obligation Debt over EAV:	0.02%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$4,219,028	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$72	\$49	\$
Revenue Collected During FY 13:	\$2,656,553	\$645,852	\$
Expenditures During FY 13:	\$3,007,557	\$686,133	\$
Per Capita Revenue:	\$46	\$20	\$
Per Capita Expenditures:	\$52	\$22	\$
Operating Income (loss):	-\$351,004	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	160.01%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$4,812,400	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$82	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Dixon Park District**

Unit Code: 052/010/12 County: Lee

Fiscal Year End: 3/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,242,995

Equalized Assessed Valuation: \$188,165,257

Population: 15,400

Employees:

 Full Time: 4

 Part Time: 13

 Salaries Paid: \$383,730

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$598,921	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$39	\$107	\$69
Revenue Collected During FY 13:	\$929,469	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$1,017,569	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$60	\$242	\$162
Per Capita Expenditures:	\$66	\$235	\$151
Revenues over (under) Expenditures:	-\$88,100	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	50.20%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$510,821	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$33	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$785,936	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$356.064	\$9,464,202	\$5,322,208
Per Capita Debt:	\$23	\$346	\$222
General Obligation Debt over EAV:	0.00%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	-\$118,743	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	-\$8	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$5,070	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	-\$5,070	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	-244.07%	63.73%	0.00%
Ending Retained Earnings for FY 13:	-\$123,813	\$1,576,637	\$
Per Capita Ending Retained Earnings:	-\$8	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Dolton Park District**

Unit Code: 016/200/12 County: Cook

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,093,885

Equalized Assessed Valuation: \$214,636,498

Population: 23,274

Employees:

 Full Time: 8

 Part Time: 26

 Salaries Paid: \$554,025

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$285,619	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$12	\$107	\$69
Revenue Collected During FY 13:	\$1,568,260	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$1,736,357	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$67	\$242	\$162
Per Capita Expenditures:	\$75	\$235	\$151
Revenues over (under) Expenditures:	-\$168,097	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	16.34%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$283,665	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$12	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$29,394	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$456,490	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$509.959	\$9,464,202	\$5,322,208
Per Capita Debt:	\$22	\$346	\$222
General Obligation Debt over EAV:	0.09%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Douglas Park District**

Unit Code: 038/010/12 County: Iroquois

Fiscal Year End: 4/30/2013

Accounting Method: Cash

Appropriation or Budget: \$151,644

Equalized Assessed Valuation: \$31,657,623

Population: 20,980

Employees:

 Full Time: 2

 Part Time: 1

 Salaries Paid: \$11,550

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$35,815	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$2	\$52	\$27
Revenue Collected During FY 13:	\$122,428	\$231,035	\$137,950
Expenditures During FY 13:	\$96,830	\$237,417	\$126,005
Per Capita Revenue:	\$6	\$64	\$42
Per Capita Expenditures:	\$5	\$65	\$38
Revenues over (under) Expenditures:	\$25,598	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	63.42%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$61,413	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$3	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$122,428	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Downers Grove Park District**

Unit Code: 022/070/12 County: Dupage

Fiscal Year End: 5/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$17,385,076

Equalized Assessed Valuation: \$2,075,076,440

Population: 49,399

Employees:

 Full Time: 53

 Part Time: 380

 Salaries Paid: \$4,294,602

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$2,035,290	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$41	\$107	\$69
Revenue Collected During FY 13:	\$9,496,372	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$7,656,623	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$192	\$242	\$162
Per Capita Expenditures:	\$155	\$235	\$151
Revenues over (under) Expenditures:	\$1,839,749	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	35.41%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$2,711,095	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$55	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$1,487,499	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1,502,083	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$12,880,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$261	\$346	\$222
General Obligation Debt over EAV:	0.62%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$2,765,215	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$56	\$49	\$
Revenue Collected During FY 13:	\$918,499	\$645,852	\$
Expenditures During FY 13:	\$977,430	\$686,133	\$
Per Capita Revenue:	\$19	\$20	\$
Per Capita Expenditures:	\$20	\$22	\$
Operating Income (loss):	-\$58,931	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	267.91%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$2,618,681	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$53	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Dundee Park District**

Unit Code: **045/040/12** County: **Kane**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$30,740,673**

Equalized Assessed Valuation: **\$1,716,512,966**

Population: **64,167**

Employees:

 Full Time: **66**

 Part Time: **750**

 Salaries Paid: **\$6,544,167**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$2,494,096	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$39	\$107	\$69
Revenue Collected During FY 13:	\$10,023,022	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$9,730,131	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$156	\$242	\$162
Per Capita Expenditures:	\$152	\$235	\$151
Revenues over (under) Expenditures:	\$292,891	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	25.80%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$2,510,397	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$39	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$2,512,507	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$10,075,786	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$21,929,371	\$9,464,202	\$5,322,208
Per Capita Debt:	\$342	\$346	\$222
General Obligation Debt over EAV:	1.27%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$13,184,155	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$205	\$49	\$
Revenue Collected During FY 13:	\$3,220,132	\$645,852	\$
Expenditures During FY 13:	\$3,648,498	\$686,133	\$
Per Capita Revenue:	\$50	\$20	\$
Per Capita Expenditures:	\$57	\$22	\$
Operating Income (loss):	-\$428,366	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	248.24%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$9,057,032	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$141	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Dunleith Park District**

Unit Code: **043/015/12** County: **Jo Daviess**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$261,114**

Equalized Assessed Valuation: **\$72,994,012**

Population: **3,820**

Employees:

 Full Time:

 Part Time: **25**

 Salaries Paid: **\$38,915**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$182,785	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$48	\$52	\$27
Revenue Collected During FY 13:	\$110,131	\$231,035	\$137,950
Expenditures During FY 13:	\$120,137	\$237,417	\$126,005
Per Capita Revenue:	\$29	\$64	\$42
Per Capita Expenditures:	\$31	\$65	\$38
Revenues over (under) Expenditures:	-\$10,006	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	143.82%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$172,779	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$45	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$91,241	\$58,738	\$
Total Unrestricted Net Assets:	\$95,114	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1.388.000	\$256,174	\$
Per Capita Debt:	\$363	\$52	\$
General Obligation Debt over EAV:	1.90%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$302,054"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$5"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$800,998"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$878,999"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$13"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$15"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$78,001"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="34.02%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$299,053"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$5"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$808,235"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="-\$509,182"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$634.452	\$256,174	\$
Per Capita Debt:	\$11	\$52	\$
General Obligation Debt over EAV:	0.41%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$28,119"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$17"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$74,424"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$68,334"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$44"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$40"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="\$6,090"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="117.82%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$80,514"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$47"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$1,017,373	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$81	\$107	\$69
Revenue Collected During FY 13:	\$2,815,188	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$2,689,976	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$225	\$242	\$162
Per Capita Expenditures:	\$215	\$235	\$151
Revenues over (under) Expenditures:	\$125,212	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	42.65%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,147,321	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$92	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$1,189,823	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1,855,159	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$500.000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$40	\$346	\$222
General Obligation Debt over EAV:	0.21%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$163,836"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$109"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$34,340"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$51,467"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$23"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$34"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$17,127"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="285.05%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$146,709"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$98"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$197,817"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Eldorado-Raleigh Pleasure Park District

Unit Code: 082/010/12 County: Saline

Fiscal Year End: 4/30/2013

Accounting Method: Cash

Appropriation or Budget: \$268,844

Equalized Assessed Valuation: \$21,761,302

Population: 4,800

Employees:

 Full Time: 3

 Part Time: 11

 Salaries Paid: \$64,502

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$151,512	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$32	\$52	\$27
Revenue Collected During FY 13:	\$291,465	\$231,035	\$137,950
Expenditures During FY 13:	\$294,445	\$237,417	\$126,005
Per Capita Revenue:	\$61	\$64	\$42
Per Capita Expenditures:	\$61	\$65	\$38
Revenues over (under) Expenditures:	-\$2,980	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	177.33%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$522,138	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$109	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$127,781	\$7,006	\$
Total Unreserved Funds:	\$374,384	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$348.888	\$256,174	\$
Per Capita Debt:	\$73	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	<input type="text" value="Elk Grove Park District"/>		
Unit Code:	<input type="text" value="016/210/12"/>	County:	<input type="text" value="Cook"/>
Fiscal Year End:	<input type="text" value="12/31/2013"/>		
Accounting Method:	<input type="text" value="Modified Accrual"/>		
Appropriation or Budget:	<input type="text" value="\$28,813,661"/>		
Equalized Assessed Valuation:	<input type="text" value="\$1,696,836,827"/>		
Population:	<input type="text" value="33,127"/>		
Employees:			
Full Time:	<input type="text" value="75"/>		
Part Time:	<input type="text" value="704"/>		
Salaries Paid:	<input type="text" value="\$7,078,652"/>		

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<input type="text" value="\$8,962,532"/>	<input type="text" value="\$3,006,427"/>	<input type="text" value="\$1,483,579"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$271"/>	<input type="text" value="\$107"/>	<input type="text" value="\$69"/>
Revenue Collected During FY 13:	<input type="text" value="\$14,980,411"/>	<input type="text" value="\$6,136,846"/>	<input type="text" value="\$3,476,959"/>
Expenditures During FY 13:	<input type="text" value="\$14,088,032"/>	<input type="text" value="\$5,914,351"/>	<input type="text" value="\$3,463,030"/>
Per Capita Revenue:	<input type="text" value="\$452"/>	<input type="text" value="\$242"/>	<input type="text" value="\$162"/>
Per Capita Expenditures:	<input type="text" value="\$425"/>	<input type="text" value="\$235"/>	<input type="text" value="\$151"/>
Revenues over (under) Expenditures:	<input type="text" value="\$892,379"/>	<input type="text" value="\$222,495"/>	<input type="text" value="\$180,801"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="67.82%"/>	<input type="text" value="52.63%"/>	<input type="text" value="45.00%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$9,554,911"/>	<input type="text" value="\$2,962,991"/>	<input type="text" value="\$1,579,996"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$288"/>	<input type="text" value="\$105"/>	<input type="text" value="\$75"/>
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$42,650"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$30,138"/>	<input type="text" value="\$"/>
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$979,277"/>	<input type="text" value="\$1,407,207"/>	<input type="text" value="\$844,997"/>
Total Unrestricted Net Assets:	<input type="text" value="\$9,255,896"/>	<input type="text" value="\$3,348,349"/>	<input type="text" value="\$1,587,490"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$11,115,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$336	\$346	\$222
General Obligation Debt over EAV:	0.66%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$17,080,345	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$516	\$49	\$
Revenue Collected During FY 13:	\$1,627,406	\$645,852	\$
Expenditures During FY 13:	\$1,993,229	\$686,133	\$
Per Capita Revenue:	\$49	\$20	\$
Per Capita Expenditures:	\$60	\$22	\$
Operating Income (loss):	-\$365,823	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	853.62%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$17,014,522	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$514	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$5,826,236	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$132	\$107	\$69
Revenue Collected During FY 13:	\$9,758,050	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$8,805,078	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$221	\$242	\$162
Per Capita Expenditures:	\$200	\$235	\$151
Revenues over (under) Expenditures:	\$952,972	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	59.97%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$5,280,609	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$120	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$5,025,840	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$4,113,812	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$9,277,520	\$9,464,202	\$5,322,208
Per Capita Debt:	\$210	\$346	\$222
General Obligation Debt over EAV:	0.25%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$8,870,108	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$201	\$49	\$
Revenue Collected During FY 13:	\$4,343,147	\$645,852	\$
Expenditures During FY 13:	\$4,676,981	\$686,133	\$
Per Capita Revenue:	\$98	\$20	\$
Per Capita Expenditures:	\$106	\$22	\$
Operating Income (loss):	-\$333,834	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	185.23%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$8,663,027	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$196	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$58,436	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$30	\$52	\$27
Revenue Collected During FY 13:	\$28,050	\$231,035	\$137,950
Expenditures During FY 13:	\$47,976	\$237,417	\$126,005
Per Capita Revenue:	\$14	\$64	\$42
Per Capita Expenditures:	\$25	\$65	\$38
Revenues over (under) Expenditures:	-\$19,926	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	80.27%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$38,510	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$20	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$38,510	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$121,002	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$24	\$52	\$27
Revenue Collected During FY 13:	\$505,852	\$231,035	\$137,950
Expenditures During FY 13:	\$498,310	\$237,417	\$126,005
Per Capita Revenue:	\$101	\$64	\$42
Per Capita Expenditures:	\$100	\$65	\$38
Revenues over (under) Expenditures:	\$7,542	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	36.43%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$181,544	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$36	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$53,968	\$7,006	\$
Total Unreserved Funds:	\$29,300	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$53.000	\$256,174	\$
Per Capita Debt:	\$11	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$283,683	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$52	\$52	\$27
Revenue Collected During FY 13:	\$269,021	\$231,035	\$137,950
Expenditures During FY 13:	\$271,803	\$237,417	\$126,005
Per Capita Revenue:	\$49	\$64	\$42
Per Capita Expenditures:	\$50	\$65	\$38
Revenues over (under) Expenditures:	-\$2,782	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	103.35%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$280,901	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$52	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$220,130	\$58,738	\$
Total Unrestricted Net Assets:	\$196,399	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$182.600	\$256,174	\$
Per Capita Debt:	\$34	\$52	\$
General Obligation Debt over EAV:	0.48%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Farmington Township Park District

Unit Code: 029/020/12 **County:** Fulton

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$68,200

Equalized Assessed Valuation: \$37,838,358

Population: 3,400

Employees:

Full Time: _____

Part Time: 4

Salaries Paid: \$9,142

Blended Component Units

(Empty box for Blended Component Units)

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$55,235	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$16	\$52	\$27
Revenue Collected During FY 13:	\$40,413	\$231,035	\$137,950
Expenditures During FY 13:	\$28,911	\$237,417	\$126,005
Per Capita Revenue:	\$12	\$64	\$42
Per Capita Expenditures:	\$9	\$65	\$38
Revenues over (under) Expenditures:	\$11,502	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	230.84%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$66,737	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$20	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$66,737	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Fifty-three Trails Estate Park District**

Unit Code: 022/085/12 County: Dupage

Fiscal Year End: 6/30/2013

Accounting Method: Cash

Appropriation or Budget: \$8,066

Equalized Assessed Valuation: \$21,046,580

Population: 290

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$4,506	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$16	\$52	\$27
Revenue Collected During FY 13:	\$8,036	\$231,035	\$137,950
Expenditures During FY 13:	\$7,854	\$237,417	\$126,005
Per Capita Revenue:	\$28	\$64	\$42
Per Capita Expenditures:	\$27	\$65	\$38
Revenues over (under) Expenditures:	\$182	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	59.69%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$4,688	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$16	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Flagg-Rochelle Park District**

Unit Code: **071/010/12** County: **Ogle**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,786,813**

Equalized Assessed Valuation: **\$252,735,006**

Population: **13,500**

Employees:

 Full Time: **9**

 Part Time: **55**

 Salaries Paid: **\$498,237**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$179,119	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$13	\$107	\$69
Revenue Collected During FY 13:	\$1,029,323	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$1,032,122	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$76	\$242	\$162
Per Capita Expenditures:	\$76	\$235	\$151
Revenues over (under) Expenditures:	-\$2,799	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	6.86%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$70,783	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$5	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,018,623	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	-\$11,434	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$750.000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$56	\$346	\$222
General Obligation Debt over EAV:	0.30%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	-\$551,481	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	-\$41	\$49	\$
Revenue Collected During FY 13:	-\$3,118	\$645,852	\$
Expenditures During FY 13:	\$938	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	-\$4,056	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

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

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<input type="text" value="\$72.040"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$38"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$266.544"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$291.027"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$140"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$153"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$24.483"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="16.34%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$47.557"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$25"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$606.000	\$256,174	\$
Per Capita Debt:	\$319	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Fon Du Lac Park District**

Unit Code: **090/020/12** County: **Tazewell**

Fiscal Year End: **12/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$8,882,950**

Equalized Assessed Valuation: **\$474,850,759**

Population: **23,503**

Employees:

Full Time: **21**

Part Time: **45**

Salaries Paid: **\$1,745,754**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$1,095,843	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$47	\$107	\$69
Revenue Collected During FY 13:	\$2,960,943	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$2,766,474	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$126	\$242	\$162
Per Capita Expenditures:	\$118	\$235	\$151
Revenues over (under) Expenditures:	\$194,469	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	51.93%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,436,569	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$61	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$664,531	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$817,150	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$6,973,365	\$9,464,202	\$5,322,208
Per Capita Debt:	\$297	\$346	\$222
General Obligation Debt over EAV:	1.42%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$4,816,486	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$205	\$49	\$
Revenue Collected During FY 13:	\$1,427,063	\$645,852	\$
Expenditures During FY 13:	\$1,871,345	\$686,133	\$
Per Capita Revenue:	\$61	\$20	\$
Per Capita Expenditures:	\$80	\$22	\$
Operating Income (loss):	-\$444,282	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	244.32%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$4,572,051	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$195	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$1,275,575	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$90	\$107	\$69
Revenue Collected During FY 13:	\$2,725,934	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$2,497,067	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$192	\$242	\$162
Per Capita Expenditures:	\$176	\$235	\$151
Revenues over (under) Expenditures:	\$228,867	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	27.48%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$686,209	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$48	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$842,136	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1,194,008	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$3,427,597	\$9,464,202	\$5,322,208
Per Capita Debt:	\$241	\$346	\$222
General Obligation Debt over EAV:	0.33%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1,984,968	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$140	\$49	\$
Revenue Collected During FY 13:	\$321,225	\$645,852	\$
Expenditures During FY 13:	\$433,709	\$686,133	\$
Per Capita Revenue:	\$23	\$20	\$
Per Capita Expenditures:	\$31	\$22	\$
Operating Income (loss):	-\$112,484	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	446.03%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$1,934,484	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$136	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$142,833	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$204	\$52	\$27
Revenue Collected During FY 13:	\$178,368	\$231,035	\$137,950
Expenditures During FY 13:	\$111,457	\$237,417	\$126,005
Per Capita Revenue:	\$255	\$64	\$42
Per Capita Expenditures:	\$159	\$65	\$38
Revenues over (under) Expenditures:	\$66,911	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	188.18%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$209,744	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$300	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$44,717	\$58,738	\$
Total Unrestricted Net Assets:	\$165,027	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Forman Park District**

Unit Code: 060/015/12 County: Mason

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$211,084

Equalized Assessed Valuation: \$57,359,459

Population: 3,200

Employees:

 Full Time:

 Part Time: 16

 Salaries Paid: \$26,417

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$77,289	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$24	\$52	\$27
Revenue Collected During FY 13:	\$180,689	\$231,035	\$137,950
Expenditures During FY 13:	\$211,084	\$237,417	\$126,005
Per Capita Revenue:	\$56	\$64	\$42
Per Capita Expenditures:	\$66	\$65	\$38
Revenues over (under) Expenditures:	-\$30,395	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	22.22%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$46,894	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$15	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$46,894	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$147,000	\$256,174	\$
Per Capita Debt:	\$46	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2,575,332	\$9,464,202	\$5,322,208
Per Capita Debt:	\$79	\$346	\$222
General Obligation Debt over EAV:	0.12%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$4,043,133	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$124	\$49	\$
Revenue Collected During FY 13:	\$1,709,225	\$645,852	\$
Expenditures During FY 13:	\$2,280,216	\$686,133	\$
Per Capita Revenue:	\$52	\$20	\$
Per Capita Expenditures:	\$70	\$22	\$
Operating Income (loss):	-\$570,991	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	186.50%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$4,252,535	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$130	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Fox Valley Park District		
Unit Code:	045/050/12	County:	Kane
Fiscal Year End:	4/30/2013		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$60,001,393		
Equalized Assessed Valuation:	\$3,777,678,353		
Population:	233,000		
Employees:			
	Full Time:	94	
	Part Time:	616	
	Salaries Paid:	\$8,003,814	

Blended Component Units
Number Submitted = 1
Fox Valley Park District Aquatics

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$16,658,957	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$71	\$107	\$69
Revenue Collected During FY 13:	\$25,039,216	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$21,588,827	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$107	\$242	\$162
Per Capita Expenditures:	\$93	\$235	\$151
Revenues over (under) Expenditures:	\$3,450,389	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	86.57%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$18,688,750	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$80	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,852,479	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$25,145,681	\$3,348,349	\$1,587,490



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$63,190,874	\$9,464,202	\$5,322,208
Per Capita Debt:	\$271	\$346	\$222
General Obligation Debt over EAV:	1.63%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$1,083,993"/>	<input type="text" value="\$3,006,427"/>	<input type="text" value="\$1,483,579"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$61"/>	<input type="text" value="\$107"/>	<input type="text" value="\$69"/>
Revenue Collected During FY 13:	<input type="text" value="\$2,152,613"/>	<input type="text" value="\$6,136,846"/>	<input type="text" value="\$3,476,959"/>
Expenditures During FY 13:	<input type="text" value="\$1,994,739"/>	<input type="text" value="\$5,914,351"/>	<input type="text" value="\$3,463,030"/>
Per Capita Revenue:	<input type="text" value="\$121"/>	<input type="text" value="\$242"/>	<input type="text" value="\$162"/>
Per Capita Expenditures:	<input type="text" value="\$112"/>	<input type="text" value="\$235"/>	<input type="text" value="\$151"/>
Revenues over (under) Expenditures:	<input type="text" value="\$157,874"/>	<input type="text" value="\$222,495"/>	<input type="text" value="\$180,801"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="60.43%"/>	<input type="text" value="52.63%"/>	<input type="text" value="45.00%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$1,205,347"/>	<input type="text" value="\$2,962,991"/>	<input type="text" value="\$1,579,996"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$68"/>	<input type="text" value="\$105"/>	<input type="text" value="\$75"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$42,650"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$30,138"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$803,127"/>	<input type="text" value="\$1,407,207"/>	<input type="text" value="\$844,997"/>
Total Unrestricted Net Assets:	<input type="text" value="\$11,904,577"/>	<input type="text" value="\$3,348,349"/>	<input type="text" value="\$1,587,490"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$563.994	\$9,464,202	\$5,322,208
Per Capita Debt:	\$32	\$346	\$222
General Obligation Debt over EAV:	0.06%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$254,923"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$25"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$696,394"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$635,552"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$70"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$64"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="\$60,842"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="49.68%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$315,765"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$32"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$18,688"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$315,765"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$588.745	\$256,174	\$
Per Capita Debt:	\$59	\$52	\$
General Obligation Debt over EAV:	0.69%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$8,522,529	\$9,464,202	\$5,322,208
Per Capita Debt:	\$523	\$346	\$222
General Obligation Debt over EAV:	1.45%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$3,786,600	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$232	\$49	\$
Revenue Collected During FY 13:	\$351,386	\$645,852	\$
Expenditures During FY 13:	\$444,696	\$686,133	\$
Per Capita Revenue:	\$22	\$20	\$
Per Capita Expenditures:	\$27	\$22	\$
Operating Income (loss):	-\$93,310	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	830.52%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$3,693,290	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$227	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Franklin Park Park District		
Unit Code:	016/250/12	County:	Cook
Fiscal Year End:	4/30/2013		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,134,821		
Equalized Assessed Valuation:	\$546,520,061		
Population:	14,034		
Employees:			
	Full Time:	20	
	Part Time:	180	
	Salaries Paid:	\$1,905,676	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$3,729,328	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$266	\$107	\$69
Revenue Collected During FY 13:	\$2,933,654	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$2,513,008	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$209	\$242	\$162
Per Capita Expenditures:	\$179	\$235	\$151
Revenues over (under) Expenditures:	\$420,646	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	153.64%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$3,860,876	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$275	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,059,612	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$4,473,842	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$973.021	\$9,464,202	\$5,322,208
Per Capita Debt:	\$69	\$346	\$222
General Obligation Debt over EAV:	0.17%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$2,439,283	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$174	\$49	\$
Revenue Collected During FY 13:	\$1,404,630	\$645,852	\$
Expenditures During FY 13:	\$1,221,752	\$686,133	\$
Per Capita Revenue:	\$100	\$20	\$
Per Capita Expenditures:	\$87	\$22	\$
Operating Income (loss):	\$182,878	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	221.92%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$2,711,259	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$193	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Franklin Township Park District

Unit Code: 019/020/12 County: Dekalb

Fiscal Year End: 4/1/2013

Accounting Method: Cash

Appropriation or Budget: \$42,500

Equalized Assessed Valuation: \$52,475,048

Population: 2,500

Employees:

 Full Time:

 Part Time: 2

 Salaries Paid: \$12,141

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$2,888	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$1	\$52	\$27
Revenue Collected During FY 13:	\$51,750	\$231,035	\$137,950
Expenditures During FY 13:	\$41,761	\$237,417	\$126,005
Per Capita Revenue:	\$21	\$64	\$42
Per Capita Expenditures:	\$17	\$65	\$38
Revenues over (under) Expenditures:	\$9,989	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	30.83%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$12,877	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$5	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	-\$20,302	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	-\$4	\$52	\$27
Revenue Collected During FY 13:	\$205,242	\$231,035	\$137,950
Expenditures During FY 13:	\$168,404	\$237,417	\$126,005
Per Capita Revenue:	\$41	\$64	\$42
Per Capita Expenditures:	\$34	\$65	\$38
Revenues over (under) Expenditures:	\$36,838	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	9.82%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$16,536	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$3	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$148,173	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Freeport Park District**

Unit Code: **089/010/12** County: **Stephenson**

Fiscal Year End: **3/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$90,117,000**

Equalized Assessed Valuation: **\$251,770,951**

Population: **25,900**

Employees:

Full Time: **18**

Part Time: **159**

Salaries Paid: **\$1,339,610**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,750,519	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$68	\$107	\$69
Revenue Collected During FY 13:	\$2,131,737	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$2,161,349	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$82	\$242	\$162
Per Capita Expenditures:	\$83	\$235	\$151
Revenues over (under) Expenditures:	-\$29,612	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	87.61%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,893,454	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$73	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,675,833	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$2,439,101	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2,155,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$83	\$346	\$222
General Obligation Debt over EAV:	0.86%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$2,696,205	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$104	\$49	\$
Revenue Collected During FY 13:	\$1,348,097	\$645,852	\$
Expenditures During FY 13:	\$978,500	\$686,133	\$
Per Capita Revenue:	\$52	\$20	\$
Per Capita Expenditures:	\$38	\$22	\$
Operating Income (loss):	\$369,597	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	304.81%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$2,982,537	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$115	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Galva Park District**

Unit Code: **037/010/12** County: **Henry**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$250,750**

Equalized Assessed Valuation: **\$20,674,311**

Population: **2,800**

Employees:

 Full Time:

 Part Time: **21**

 Salaries Paid: **\$49,670**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$230,226	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$82	\$52	\$27
Revenue Collected During FY 13:	\$153,312	\$231,035	\$137,950
Expenditures During FY 13:	\$134,344	\$237,417	\$126,005
Per Capita Revenue:	\$55	\$64	\$42
Per Capita Expenditures:	\$48	\$65	\$38
Revenues over (under) Expenditures:	\$18,968	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	185.49%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$249,194	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$89	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$249,194	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Geneseo Park District**

Unit Code: 037/020/12 County: Henry

Fiscal Year End: 12/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$3,106,680

Equalized Assessed Valuation: \$240,575,464

Population: 11,128

Employees:

 Full Time: 7

 Part Time: 183

 Salaries Paid: \$841,798

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$581.203	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$52	\$107	\$69
Revenue Collected During FY 13:	\$1,555,190	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$1,384,982	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$140	\$242	\$162
Per Capita Expenditures:	\$124	\$235	\$151
Revenues over (under) Expenditures:	\$170,208	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	54.25%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$751,411	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$68	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$265,563	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$885,022	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$500.000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$45	\$346	\$222
General Obligation Debt over EAV:	0.21%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$149,103	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$13	\$49	\$
Revenue Collected During FY 13:	\$174,901	\$645,852	\$
Expenditures During FY 13:	\$171,374	\$686,133	\$
Per Capita Revenue:	\$16	\$20	\$
Per Capita Expenditures:	\$15	\$22	\$
Operating Income (loss):	\$3,527	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	89.06%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$152,630	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$14	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Geneva Park District**

Unit Code: **045/060/12** County: **Kane**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,149,860**

Equalized Assessed Valuation: **\$1,438,309,819**

Population: **30,000**

Employees:

 Full Time: **40**

 Part Time: **350**

 Salaries Paid: **\$3,693,664**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$2,388,128	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$80	\$107	\$69
Revenue Collected During FY 13:	\$10,150,024	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$9,216,726	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$338	\$242	\$162
Per Capita Expenditures:	\$307	\$235	\$151
Revenues over (under) Expenditures:	\$933,298	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	28.63%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$2,639,090	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$88	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$315,811	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$6,652,262	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$22,553,119	\$9,464,202	\$5,322,208
Per Capita Debt:	\$752	\$346	\$222
General Obligation Debt over EAV:	0.37%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Genoa Twp Park District**

Unit Code: **019/030/12** County: **Dekalb**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,649,000**

Equalized Assessed Valuation: **\$102,392,316**

Population: **6,000**

Employees:

 Full Time: **4**

 Part Time: **40**

 Salaries Paid: **\$515,332**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$77,519	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$13	\$107	\$69
Revenue Collected During FY 13:	\$865,285	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$814,698	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$144	\$242	\$162
Per Capita Expenditures:	\$136	\$235	\$151
Revenues over (under) Expenditures:	\$50,587	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	15.72%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$128,106	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$21	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1,158,235	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2,130,360	\$9,464,202	\$5,322,208
Per Capita Debt:	\$355	\$346	\$222
General Obligation Debt over EAV:	0.25%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Germantown Park District**

Unit Code: 014/010/12 County: Clinton

Fiscal Year End: 5/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$119,570

Equalized Assessed Valuation: \$18,229,372

Population: 1,118

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Empty box for Blended Component Units data.

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$38,136	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$34	\$52	\$27
Revenue Collected During FY 13:	\$55,181	\$231,035	\$137,950
Expenditures During FY 13:	\$45,485	\$237,417	\$126,005
Per Capita Revenue:	\$49	\$64	\$42
Per Capita Expenditures:	\$41	\$65	\$38
Revenues over (under) Expenditures:	\$9,696	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	105.16%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$47,832	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$43	\$55	\$28
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$47,832	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Glen Ellyn Park District		
Unit Code:	022/090/12	County:	Dupage
Fiscal Year End:	12/31/2013		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,889,324		
Equalized Assessed Valuation:	\$1,500,160,730		
Population:	27,650		
Employees:			
	Full Time:	29	
	Part Time:	669	
	Salaries Paid:	\$3,062,025	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$2,241,892	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$81	\$107	\$69
Revenue Collected During FY 13:	\$9,038,596	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$7,785,480	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$327	\$242	\$162
Per Capita Expenditures:	\$282	\$235	\$151
Revenues over (under) Expenditures:	\$1,253,116	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	39.66%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$3,088,046	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$112	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,363,771	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$882,033	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$12,278,737	\$9,464,202	\$5,322,208
Per Capita Debt:	\$444	\$346	\$222
General Obligation Debt over EAV:	0.75%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Glen Ellyn Countryside Park District**

Unit Code: 022/100/12 County: Dupage

Fiscal Year End: 6/30/2013

Accounting Method: Cash

Appropriation or Budget: \$106,540

Equalized Assessed Valuation: \$79,880,157

Population: 3,750

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$148,499	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$40	\$52	\$27
Revenue Collected During FY 13:	\$102,715	\$231,035	\$137,950
Expenditures During FY 13:	\$75,601	\$237,417	\$126,005
Per Capita Revenue:	\$27	\$64	\$42
Per Capita Expenditures:	\$20	\$65	\$38
Revenues over (under) Expenditures:	\$27,114	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	232.29%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$175,613	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$47	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$175,613	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Glencoe Park District**

Unit Code: **016/260/12** County: **Cook**

Fiscal Year End: **2/28/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,460,410**

Equalized Assessed Valuation: **\$910,785,084**

Population: **9,000**

Employees:

 Full Time: **30**

 Part Time: **228**

 Salaries Paid: **\$2,688,388**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$3,570,925	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$397	\$107	\$69
Revenue Collected During FY 13:	\$8,629,255	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$7,354,693	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$959	\$242	\$162
Per Capita Expenditures:	\$817	\$235	\$151
Revenues over (under) Expenditures:	\$1,274,562	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	60.10%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$4,420,487	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$491	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$633,666	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$4,227,159	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$11,460,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$1.273	\$346	\$222
General Obligation Debt over EAV:	1.26%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Glenview Park District**

Unit Code: **016/270/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$34,908,209**

Equalized Assessed Valuation: **\$3,104,401,263**

Population: **55,976**

Employees:

 Full Time: **105**

 Part Time: **1,029**

 Salaries Paid: **\$10,870,963**

Blended Component Units

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

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$9,781,163	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$175	\$107	\$69
Revenue Collected During FY 13:	\$22,727,075	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$20,366,806	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$406	\$242	\$162
Per Capita Expenditures:	\$364	\$235	\$151
Revenues over (under) Expenditures:	\$2,360,269	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	48.94%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$9,967,617	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$178	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$11,275,903	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$15,419,973	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$34,975,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$625	\$346	\$222
General Obligation Debt over EAV:	0.39%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$7,798,542	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$139	\$49	\$
Revenue Collected During FY 13:	\$4,800,012	\$645,852	\$
Expenditures During FY 13:	\$4,635,113	\$686,133	\$
Per Capita Revenue:	\$86	\$20	\$
Per Capita Expenditures:	\$83	\$22	\$
Operating Income (loss):	\$164,899	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	180.46%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$8,364,365	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$149	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Godley Park District**

Unit Code: **032/010/12** County: **Grundy**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,894,281**

Equalized Assessed Valuation: **\$476,193,001**

Population: **350**

Employees:

Full Time: **15**

Part Time: **37**

Salaries Paid: **\$1,002,474**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$405,576	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$1.159	\$107	\$69
Revenue Collected During FY 13:	\$1,773,023	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$1,851,843	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$5.066	\$242	\$162
Per Capita Expenditures:	\$5.291	\$235	\$151
Revenues over (under) Expenditures:	-\$78,820	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	17.64%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$326,756	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$934	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$422,948	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$198,932	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1.160.000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$3.314	\$346	\$222
General Obligation Debt over EAV:	0.24%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Golf Maine Park District**

Unit Code: **016/280/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,630,000**

Equalized Assessed Valuation: **\$280,953,693**

Population: **20,000**

Employees:

Full Time: **13**

Part Time: **25**

Salaries Paid: **\$575,435**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$356,263	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$18	\$107	\$69
Revenue Collected During FY 13:	\$1,226,838	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$1,046,205	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$61	\$242	\$162
Per Capita Expenditures:	\$52	\$235	\$151
Revenues over (under) Expenditures:	\$180,633	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	51.32%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$536,898	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$27	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$711,906	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$2,224,908	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,590,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$80	\$346	\$222
General Obligation Debt over EAV:	0.57%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Golfview Hills Park District**

Unit Code: 022/110/12 County: Dupage

Fiscal Year End: 6/30/2013

Accounting Method: Cash

Appropriation or Budget: \$35,497

Equalized Assessed Valuation: \$48,954,549

Population: 950

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$69,647	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$73	\$52	\$27
Revenue Collected During FY 13:	\$37,496	\$231,035	\$137,950
Expenditures During FY 13:	\$39,342	\$237,417	\$126,005
Per Capita Revenue:	\$39	\$64	\$42
Per Capita Expenditures:	\$41	\$65	\$38
Revenues over (under) Expenditures:	-\$1,846	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	174.88%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$68,801	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$72	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$68,800	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Grand Tower Park District**

Unit Code: 039/020/12 County: Jackson

Fiscal Year End: 6/30/2013

Accounting Method: Cash

Appropriation or Budget: \$134,707

Equalized Assessed Valuation: \$35,341,905

Population: 575

Employees:

 Full Time: 1

 Part Time: 2

 Salaries Paid: \$36,534

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$28,737	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$50	\$52	\$27
Revenue Collected During FY 13:	\$95,412	\$231,035	\$137,950
Expenditures During FY 13:	\$100,863	\$237,417	\$126,005
Per Capita Revenue:	\$166	\$64	\$42
Per Capita Expenditures:	\$175	\$65	\$38
Revenues over (under) Expenditures:	-\$5,451	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	23.09%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$23,286	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$40	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$23,286	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$242,127	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$107	\$52	\$27
Revenue Collected During FY 13:	\$342,787	\$231,035	\$137,950
Expenditures During FY 13:	\$348,550	\$237,417	\$126,005
Per Capita Revenue:	\$152	\$64	\$42
Per Capita Expenditures:	\$154	\$65	\$38
Revenues over (under) Expenditures:	-\$5,763	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	67.81%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$236,364	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$105	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$32,936	\$58,738	\$
Total Unrestricted Net Assets:	\$203,428	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$261.510	\$256,174	\$
Per Capita Debt:	\$116	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Granite City Park District

Unit Code: 057/010/12 County: Madison

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$3,728,393

Equalized Assessed Valuation: \$322,797,734

Population: 29,758

Employees:

 Full Time: 22

 Part Time: 238

 Salaries Paid: \$1,328,596

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$187.689	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$6	\$107	\$69
Revenue Collected During FY 13:	\$3,635,064	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$3,549,279	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$122	\$242	\$162
Per Capita Expenditures:	\$119	\$235	\$151
Revenues over (under) Expenditures:	\$85,785	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	10.99%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$390,057	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$13	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$112,617	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$285,531	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2,130,237	\$9,464,202	\$5,322,208
Per Capita Debt:	\$72	\$346	\$222
General Obligation Debt over EAV:	0.05%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$11,984"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$7"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$40,248"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$36,650"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$22"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$20"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="\$3,598"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="72.08%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$26,419"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$15"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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 13:	<input type="text" value="\$1,458,349"/>	<input type="text" value="\$3,006,427"/>	<input type="text" value="\$1,483,579"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$146"/>	<input type="text" value="\$107"/>	<input type="text" value="\$69"/>
Revenue Collected During FY 13:	<input type="text" value="\$3,296,280"/>	<input type="text" value="\$6,136,846"/>	<input type="text" value="\$3,476,959"/>
Expenditures During FY 13:	<input type="text" value="\$3,305,217"/>	<input type="text" value="\$5,914,351"/>	<input type="text" value="\$3,463,030"/>
Per Capita Revenue:	<input type="text" value="\$330"/>	<input type="text" value="\$242"/>	<input type="text" value="\$162"/>
Per Capita Expenditures:	<input type="text" value="\$331"/>	<input type="text" value="\$235"/>	<input type="text" value="\$151"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$8,937"/>	<input type="text" value="\$222,495"/>	<input type="text" value="\$180,801"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="40.78%"/>	<input type="text" value="52.63%"/>	<input type="text" value="45.00%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$1,347,732"/>	<input type="text" value="\$2,962,991"/>	<input type="text" value="\$1,579,996"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$135"/>	<input type="text" value="\$105"/>	<input type="text" value="\$75"/>

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$42,650"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$30,138"/>	<input type="text" value="\$"/>

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$1,335,492"/>	<input type="text" value="\$1,407,207"/>	<input type="text" value="\$844,997"/>
Total Unrestricted Net Assets:	<input type="text" value="\$2,300,809"/>	<input type="text" value="\$3,348,349"/>	<input type="text" value="\$1,587,490"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$4,623,621	\$9,464,202	\$5,322,208
Per Capita Debt:	\$462	\$346	\$222
General Obligation Debt over EAV:	0.72%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<input type="text" value="\$26.319"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$16"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$30.463"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$26.209"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$19"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$16"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="\$4.254"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="116.65%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$30.573"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$19"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Gurnee Park District**

Unit Code: **049/060/12** County: **Lake**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,098,157**

Equalized Assessed Valuation: **\$1,100,123,858**

Population: **34,295**

Employees:

Full Time: **40**

Part Time: **394**

Salaries Paid: **\$4,304,574**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$3,513,870	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$102	\$107	\$69
Revenue Collected During FY 13:	\$8,997,454	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$8,378,070	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$262	\$242	\$162
Per Capita Expenditures:	\$244	\$235	\$151
Revenues over (under) Expenditures:	\$619,384	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	45.16%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$3,783,254	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$110	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,096,326	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$6,752,134	\$3,348,349	\$1,587,490



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$9,325,900	\$9,464,202	\$5,322,208
Per Capita Debt:	\$272	\$346	\$222
General Obligation Debt over EAV:	0.08%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Hamilton Park District**

Unit Code: 034/030/12 County: Hancock

Fiscal Year End: 5/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$434,708

Equalized Assessed Valuation: \$41,170,509

Population: 2,951

Employees:

 Full Time:

 Part Time: 29

 Salaries Paid: \$66,520

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$125,938	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$43	\$52	\$27
Revenue Collected During FY 13:	\$203,994	\$231,035	\$137,950
Expenditures During FY 13:	\$178,220	\$237,417	\$126,005
Per Capita Revenue:	\$69	\$64	\$42
Per Capita Expenditures:	\$60	\$65	\$38
Revenues over (under) Expenditures:	\$25,774	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	85.13%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$151,712	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$51	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$509	\$7,006	\$
Total Unreserved Funds:	\$151,203	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$525.000	\$256,174	\$
Per Capita Debt:	\$178	\$52	\$
General Obligation Debt over EAV:	1.28%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Hampshire Park District

Unit Code: 045/070/12 County: Kane

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$968,439

Equalized Assessed Valuation: \$248,595,499

Population: 8,000

Employees:

 Full Time: 4

 Part Time: 30

 Salaries Paid: \$349,611

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$163,006	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$20	\$107	\$69
Revenue Collected During FY 13:	\$967,650	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$667,237	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$121	\$242	\$162
Per Capita Expenditures:	\$83	\$235	\$151
Revenues over (under) Expenditures:	\$300,413	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	90.25%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$602,179	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$75	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$630,663	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,590,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$199	\$346	\$222
General Obligation Debt over EAV:	0.64%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$33,028	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$27	\$52	\$27
Revenue Collected During FY 13:	\$83,782	\$231,035	\$137,950
Expenditures During FY 13:	\$77,172	\$237,417	\$126,005
Per Capita Revenue:	\$68	\$64	\$42
Per Capita Expenditures:	\$63	\$65	\$38
Revenues over (under) Expenditures:	\$6,610	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	51.36%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$39,638	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$32	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$39,638	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Hanover Park Park District**

Unit Code: **016/290/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,651,287**

Equalized Assessed Valuation: **\$572,761,777**

Population: **36,000**

Employees:

Full Time: **19**

Part Time: **175**

Salaries Paid: **\$1,641,199**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$872.159	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$24	\$107	\$69
Revenue Collected During FY 13:	\$3,270,021	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$3,485,774	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$91	\$242	\$162
Per Capita Expenditures:	\$97	\$235	\$151
Revenues over (under) Expenditures:	-\$215.753	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	18.87%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$657.823	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$18	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$1,728,577	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$906,285	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$5.580.000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$155	\$346	\$222
General Obligation Debt over EAV:	0.18%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$48,597	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$40	\$52	\$27
Revenue Collected During FY 13:	\$80,647	\$231,035	\$137,950
Expenditures During FY 13:	\$97,491	\$237,417	\$126,005
Per Capita Revenue:	\$67	\$64	\$42
Per Capita Expenditures:	\$81	\$65	\$38
Revenues over (under) Expenditures:	-\$16,844	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	32.57%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$31,753	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$26	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$192,787	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$21	\$52	\$27
Revenue Collected During FY 13:	\$436,767	\$231,035	\$137,950
Expenditures During FY 13:	\$454,919	\$237,417	\$126,005
Per Capita Revenue:	\$48	\$64	\$42
Per Capita Expenditures:	\$50	\$65	\$38
Revenues over (under) Expenditures:	-\$18,152	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	35.25%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$160,380	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$18	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$160,380	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$560.000	\$256,174	\$
Per Capita Debt:	\$62	\$52	\$
General Obligation Debt over EAV:	0.62%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	-\$174	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$44,959	\$16,572	\$
Expenditures During FY 13:	\$53,543	\$20,295	\$
Per Capita Revenue:	\$5	\$2	\$
Per Capita Expenditures:	\$6	\$2	\$
Operating Income (loss):	-\$8,584	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	10.27%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$5,497	\$20,531	\$
Per Capita Ending Retained Earnings:	\$1	\$3	\$



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

(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 13:	<input type="text" value="-\$335.033"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="-\$13"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$757.393"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$1,164.786"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$30"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$46"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$407.393"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="25.52%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$297.260"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$12"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$297.260"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,000,000	\$256,174	\$
Per Capita Debt:	\$39	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$264,890	\$16,572	\$
Expenditures During FY 13:	\$140,955	\$20,295	\$
Per Capita Revenue:	\$10	\$2	\$
Per Capita Expenditures:	\$6	\$2	\$
Operating Income (loss):	\$123,935	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	-1033.97%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	-\$1,457,432	\$20,531	\$
Per Capita Ending Retained Earnings:	-\$57	\$3	\$



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 13:	<input type="text" value="\$228,861"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$69"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$392,927"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$398,799"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$119"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$121"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$5,872"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="59.93%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$238,989"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$72"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$352,095"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$18,533"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$160.000	\$256,174	\$
Per Capita Debt:	\$48	\$52	\$
General Obligation Debt over EAV:	0.27%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$842,075	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$57	\$52	\$27
Revenue Collected During FY 13:	\$668,918	\$231,035	\$137,950
Expenditures During FY 13:	\$715,817	\$237,417	\$126,005
Per Capita Revenue:	\$46	\$64	\$42
Per Capita Expenditures:	\$49	\$65	\$38
Revenues over (under) Expenditures:	-\$46,899	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	111.09%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$795,176	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$54	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$480,130	\$58,738	\$
Total Unrestricted Net Assets:	\$571,698	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,641,910	\$256,174	\$
Per Capita Debt:	\$112	\$52	\$
General Obligation Debt over EAV:	1.47%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$368,152	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$26	\$107	\$69
Revenue Collected During FY 13:	\$1,011,293	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$1,245,080	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$71	\$242	\$162
Per Capita Expenditures:	\$88	\$235	\$151
Revenues over (under) Expenditures:	-\$233,787	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	10.79%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$134,365	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$9	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$493,756	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$717,013	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2,595,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$183	\$346	\$222
General Obligation Debt over EAV:	1.67%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Hennepin Park District**

Unit Code: 078/010/12 County: Putnam

Fiscal Year End: 6/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$478,807

Equalized Assessed Valuation: \$29,312,197

Population: 757

Employees:

 Full Time: 1

 Part Time: 19

 Salaries Paid: \$88,862

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$342,468	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$452	\$52	\$27
Revenue Collected During FY 13:	\$289,446	\$231,035	\$137,950
Expenditures During FY 13:	\$329,806	\$237,417	\$126,005
Per Capita Revenue:	\$382	\$64	\$42
Per Capita Expenditures:	\$436	\$65	\$38
Revenues over (under) Expenditures:	-\$40,360	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	91.60%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$302,108	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$399	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$7,090	\$58,738	\$
Total Unrestricted Net Assets:	\$302,108	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$112.500	\$256,174	\$
Per Capita Debt:	\$149	\$52	\$
General Obligation Debt over EAV:	0.38%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Herrin Park District**

Unit Code: **100/010/12** County: **Williamson**

Fiscal Year End: **5/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$304,861**

Equalized Assessed Valuation: **\$130,882,097**

Population: **12,000**

Employees:

 Full Time: **2**

 Part Time: **37**

 Salaries Paid: **\$118,503**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$154,764	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$13	\$52	\$27
Revenue Collected During FY 13:	\$386,227	\$231,035	\$137,950
Expenditures During FY 13:	\$289,614	\$237,417	\$126,005
Per Capita Revenue:	\$32	\$64	\$42
Per Capita Expenditures:	\$24	\$65	\$38
Revenues over (under) Expenditures:	\$96,613	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	85.57%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$247,812	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$21	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$524,523	\$104,635	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Hickory Hills Park District**

Unit Code: 016/330/12 County: Cook

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,262,132

Equalized Assessed Valuation: \$381,364,917

Population: 15,600

Employees:

 Full Time: 8

 Part Time: 29

 Salaries Paid: \$624,876

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$1,314,204	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$84	\$107	\$69
Revenue Collected During FY 13:	\$1,449,849	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$1,382,774	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$93	\$242	\$162
Per Capita Expenditures:	\$89	\$235	\$151
Revenues over (under) Expenditures:	\$67,075	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	99.89%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,381,279	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$89	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$1,261,795	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$563,767	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,815,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$116	\$346	\$222
General Obligation Debt over EAV:	0.48%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Highland Park Park District**

Unit Code: 049/070/12 County: Lake

Fiscal Year End: 3/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$27,080,876

Equalized Assessed Valuation: \$2,354,383,357

Population: 29,763

Employees:

 Full Time: 73

 Part Time: 736

 Salaries Paid: \$8,534,455

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$20,580,155	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$691	\$107	\$69
Revenue Collected During FY 13:	\$18,451,642	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$23,056,244	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$620	\$242	\$162
Per Capita Expenditures:	\$775	\$235	\$151
Revenues over (under) Expenditures:	-\$4,604,602	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	28.23%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$6,508,863	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$219	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$3,165,145	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$14,192,490	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$7,880,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$265	\$346	\$222
General Obligation Debt over EAV:	0.33%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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 13:	<input type="text" value="\$281,955"/>	<input type="text" value="\$3,006,427"/>	<input type="text" value="\$1,483,579"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$149"/>	<input type="text" value="\$107"/>	<input type="text" value="\$69"/>
Revenue Collected During FY 13:	<input type="text" value="\$890,364"/>	<input type="text" value="\$6,136,846"/>	<input type="text" value="\$3,476,959"/>
Expenditures During FY 13:	<input type="text" value="\$998,471"/>	<input type="text" value="\$5,914,351"/>	<input type="text" value="\$3,463,030"/>
Per Capita Revenue:	<input type="text" value="\$469"/>	<input type="text" value="\$242"/>	<input type="text" value="\$162"/>
Per Capita Expenditures:	<input type="text" value="\$526"/>	<input type="text" value="\$235"/>	<input type="text" value="\$151"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$108,107"/>	<input type="text" value="\$222,495"/>	<input type="text" value="\$180,801"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="17.41%"/>	<input type="text" value="52.63%"/>	<input type="text" value="45.00%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$173,848"/>	<input type="text" value="\$2,962,991"/>	<input type="text" value="\$1,579,996"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$92"/>	<input type="text" value="\$105"/>	<input type="text" value="\$75"/>

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$42,650"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$30,138"/>	<input type="text" value="\$"/>

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$71,958"/>	<input type="text" value="\$1,407,207"/>	<input type="text" value="\$844,997"/>
Total Unrestricted Net Assets:	<input type="text" value="\$6,798"/>	<input type="text" value="\$3,348,349"/>	<input type="text" value="\$1,587,490"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$4.510.000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$2.377	\$346	\$222
General Obligation Debt over EAV:	2.56%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Hoffman Estates Park District**

Unit Code: **016/340/12** County: **Cook**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$54,893,510**

Equalized Assessed Valuation: **\$1,250,292,037**

Population: **51,895**

Employees:

Full Time: **62**

Part Time: **370**

Salaries Paid: **\$6,637,957**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$8,137,124	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$157	\$107	\$69
Revenue Collected During FY 13:	\$15,629,829	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$13,695,030	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$301	\$242	\$162
Per Capita Expenditures:	\$264	\$235	\$151
Revenues over (under) Expenditures:	\$1,934,799	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	63.68%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$8,720,499	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$168	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,282,350	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$5,406,783	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$68,662,045	\$9,464,202	\$5,322,208
Per Capita Debt:	\$1.323	\$346	\$222
General Obligation Debt over EAV:	1.91%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$406,655	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$136	\$52	\$27
Revenue Collected During FY 13:	\$574,004	\$231,035	\$137,950
Expenditures During FY 13:	\$533,248	\$237,417	\$126,005
Per Capita Revenue:	\$191	\$64	\$42
Per Capita Expenditures:	\$178	\$65	\$38
Revenues over (under) Expenditures:	\$40,756	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	91.02%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$485,372	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$162	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$485,374	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Homewood-Flossmoor Park District**

Unit Code: 016/350/12 County: Cook

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$16,071,171

Equalized Assessed Valuation: \$595,064,146

Population: 29,683

Employees:

 Full Time: 59

 Part Time: 593

 Salaries Paid: \$5,166,216

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$4,533,219	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$153	\$107	\$69
Revenue Collected During FY 13:	\$6,854,562	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$6,635,546	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$231	\$242	\$162
Per Capita Expenditures:	\$224	\$235	\$151
Revenues over (under) Expenditures:	\$219,016	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	68.41%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$4,539,660	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$153	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$1,853,153	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$5,393,281	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$13,935,910	\$9,464,202	\$5,322,208
Per Capita Debt:	\$469	\$346	\$222
General Obligation Debt over EAV:	2.29%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$11,512,470	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$388	\$49	\$
Revenue Collected During FY 13:	\$4,898,325	\$645,852	\$
Expenditures During FY 13:	\$5,144,563	\$686,133	\$
Per Capita Revenue:	\$165	\$20	\$
Per Capita Expenditures:	\$173	\$22	\$
Operating Income (loss):	-\$246,238	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	221.85%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$11,413,466	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$385	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Horner Park District**

Unit Code: 088/030/12 County: St. Clair

Fiscal Year End: 9/30/2013

Accounting Method: Cash

Appropriation or Budget: \$156,959

Equalized Assessed Valuation: \$74,357,051

Population: 4,500

Employees:

 Full Time: 1

 Part Time: 2

 Salaries Paid: \$34,096

Blended Component Units

(Empty box for Blended Component Units)

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$144,519	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$32	\$52	\$27
Revenue Collected During FY 13:	\$157,437	\$231,035	\$137,950
Expenditures During FY 13:	\$156,959	\$237,417	\$126,005
Per Capita Revenue:	\$35	\$64	\$42
Per Capita Expenditures:	\$35	\$65	\$38
Revenues over (under) Expenditures:	\$478	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	92.38%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$144,997	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$32	\$55	\$28
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$144,997	\$55,359	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Huntley Park District**

Unit Code: **063/030/12** County: **Mchenry**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,731,345**

Equalized Assessed Valuation: **\$1,122,814,227**

Population: **40,000**

Employees:

Full Time: **33**

Part Time: **329**

Salaries Paid: **\$2,946,580**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$2,341,350	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$59	\$107	\$69
Revenue Collected During FY 13:	\$6,875,373	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$7,044,636	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$172	\$242	\$162
Per Capita Expenditures:	\$176	\$235	\$151
Revenues over (under) Expenditures:	-\$169,263	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	22.77%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,604,147	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$40	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$4,776,547	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1,334,962	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$13,040,205	\$9,464,202	\$5,322,208
Per Capita Debt:	\$326	\$346	\$222
General Obligation Debt over EAV:	0.69%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Hutsonville Park District**

Unit Code: 017/020/12 County: Crawford

Fiscal Year End: 4/30/2013

Accounting Method: Cash

Appropriation or Budget: \$270,000

Equalized Assessed Valuation: \$9,701,754

Population: 1,303

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$70.265	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$54	\$52	\$27
Revenue Collected During FY 13:	\$65.435	\$231,035	\$137,950
Expenditures During FY 13:	\$25.366	\$237,417	\$126,005
Per Capita Revenue:	\$50	\$64	\$42
Per Capita Expenditures:	\$19	\$65	\$38
Revenues over (under) Expenditures:	\$40.069	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	434.97%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$110.334	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$85	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$	\$52	\$27
Revenue Collected During FY 13:	\$24,659	\$231,035	\$137,950
Expenditures During FY 13:	\$	\$237,417	\$126,005
Per Capita Revenue:	\$18	\$64	\$42
Per Capita Expenditures:	\$	\$65	\$38
Revenues over (under) Expenditures:	\$24,659	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	0.00%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$24,659	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$18	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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 13:	<input type="text" value="\$658,848"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$165"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$482,503"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$409,798"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$121"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$102"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="\$72,705"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="178.52%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$731,553"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$183"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$167,186"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$232,704"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$385.000	\$256,174	\$
Per Capita Debt:	\$96	\$52	\$
General Obligation Debt over EAV:	0.17%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$5,359,416	\$9,464,202	\$5,322,208
Per Capita Debt:	\$620	\$346	\$222
General Obligation Debt over EAV:	1.18%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	-\$228,735	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	-\$17	\$52	\$27
Revenue Collected During FY 13:	\$589,138	\$231,035	\$137,950
Expenditures During FY 13:	\$704,746	\$237,417	\$126,005
Per Capita Revenue:	\$43	\$64	\$42
Per Capita Expenditures:	\$52	\$65	\$38
Revenues over (under) Expenditures:	-\$115,608	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	-48.86%	195.54%	71.90%
Ending Fund Balance for FY 13:	-\$344,343	\$187,545	\$68,801
Per Capita Ending Fund Balance:	-\$25	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$736,465	\$58,738	\$
Total Unrestricted Net Assets:	-\$54,826	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$200.000	\$256,174	\$
Per Capita Debt:	\$15	\$52	\$
General Obligation Debt over EAV:	0.21%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Joliet Park District		
Unit Code:	099/040/12	County:	Will
Fiscal Year End:	4/30/2013		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$30,474,314		
Equalized Assessed Valuation:	\$1,861,701,249		
Population:	146,000		
Employees:			
	Full Time:	72	
	Part Time:	954	
	Salaries Paid:	\$9,241,617	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$259,485	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$2	\$107	\$69
Revenue Collected During FY 13:	\$15,457,594	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$14,653,694	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$106	\$242	\$162
Per Capita Expenditures:	\$100	\$235	\$151
Revenues over (under) Expenditures:	\$803,900	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	1.40%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$205,808	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$1	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,835,030	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$447,607	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$15,985,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$109	\$346	\$222
General Obligation Debt over EAV:	0.43%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$7,372,608	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$50	\$49	\$
Revenue Collected During FY 13:	\$597,808	\$645,852	\$
Expenditures During FY 13:	\$542,159	\$686,133	\$
Per Capita Revenue:	\$4	\$20	\$
Per Capita Expenditures:	\$4	\$22	\$
Operating Income (loss):	\$55,649	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Justice Park District**

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

Fiscal Year End: **12/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$341,582**

Equalized Assessed Valuation: **\$145,761,534**

Population: **12,982**

Employees:

Full Time: **4**

Part Time: **1**

Salaries Paid: **\$170,595**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$276,831	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$21	\$52	\$27
Revenue Collected During FY 13:	\$375,790	\$231,035	\$137,950
Expenditures During FY 13:	\$518,132	\$237,417	\$126,005
Per Capita Revenue:	\$29	\$64	\$42
Per Capita Expenditures:	\$40	\$65	\$38
Revenues over (under) Expenditures:	-\$142,342	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	25.96%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$134,489	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$10	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$840,116	\$58,738	\$
Total Unrestricted Net Assets:	-\$57,927	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$684,000	\$256,174	\$
Per Capita Debt:	\$53	\$52	\$
General Obligation Debt over EAV:	0.47%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	-\$792,907	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	-\$61	\$4	\$
Revenue Collected During FY 13:	\$1	\$16,572	\$
Expenditures During FY 13:	\$1	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	-79290700 00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	-\$792,907	\$20,531	\$
Per Capita Ending Retained Earnings:	-\$61	\$3	\$



FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Kankakee Valley Park District		
Unit Code:	046/010/12	County:	Kankakee
Fiscal Year End:	5/31/2013		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,247,813		
Equalized Assessed Valuation:	\$335,285,864		
Population:	37,157		
Employees:			
Full Time:			26
Part Time:			199
Salaries Paid:			\$1,267,469

Blended Component Units

Blended Component Units			

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$359,900	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$10	\$107	\$69
Revenue Collected During FY 13:	\$2,174,535	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$2,414,582	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$59	\$242	\$162
Per Capita Expenditures:	\$65	\$235	\$151
Revenues over (under) Expenditures:	-\$240,047	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	4.96%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$119,853	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$3	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$892,448	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	-\$160,480	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,151,715	\$9,464,202	\$5,322,208
Per Capita Debt:	\$31	\$346	\$222
General Obligation Debt over EAV:	0.19%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$10,443,896	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$281	\$49	\$
Revenue Collected During FY 13:	\$763,283	\$645,852	\$
Expenditures During FY 13:	\$1,356,082	\$686,133	\$
Per Capita Revenue:	\$21	\$20	\$
Per Capita Expenditures:	\$36	\$22	\$
Operating Income (loss):	-\$592,799	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	726.44%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$9,851,097	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$265	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Kenilworth Park District**

Unit Code: 016/380/12 County: Cook

Fiscal Year End: 5/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$618,795

Equalized Assessed Valuation: \$304,719,135

Population: 2,513

Employees:

 Full Time: 3

 Part Time: 48

 Salaries Paid: \$292,864

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$1,592,208	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$634	\$52	\$27
Revenue Collected During FY 13:	\$599,673	\$231,035	\$137,950
Expenditures During FY 13:	\$541,421	\$237,417	\$126,005
Per Capita Revenue:	\$239	\$64	\$42
Per Capita Expenditures:	\$215	\$65	\$38
Revenues over (under) Expenditures:	\$58,252	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	304.84%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$1,650,460	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$657	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$1,290,649	\$58,738	\$
Total Unrestricted Net Assets:	\$338,316	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$21.495	\$256,174	\$
Per Capita Debt:	\$9	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$2,375,986	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$216	\$107	\$69
Revenue Collected During FY 13:	\$1,526,489	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$1,576,076	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$139	\$242	\$162
Per Capita Expenditures:	\$143	\$235	\$151
Revenues over (under) Expenditures:	-\$49,587	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	119.65%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,885,848	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$171	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	-\$77,390	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1,885,848	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,565,687	\$9,464,202	\$5,322,208
Per Capita Debt:	\$142	\$346	\$222
General Obligation Debt over EAV:	0.57%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Kingsbury Park District**

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

Fiscal Year End: **12/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,122,852**

Equalized Assessed Valuation: **\$93,752,670**

Population: **9,700**

Employees:

 Full Time: **3**

 Part Time: **87**

 Salaries Paid: **\$191,192**

Blended Component Units

Number Submitted = 1
Kingsbury Park District

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$387,284	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$40	\$52	\$27
Revenue Collected During FY 13:	\$480,901	\$231,035	\$137,950
Expenditures During FY 13:	\$479,753	\$237,417	\$126,005
Per Capita Revenue:	\$50	\$64	\$42
Per Capita Expenditures:	\$49	\$65	\$38
Revenues over (under) Expenditures:	\$1,148	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	80.96%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$388,432	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$40	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$594,876	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<input type="text" value="\$53.303"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$46"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$51.101"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$36.021"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$44"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$31"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="\$15.080"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="189.84%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$68.383"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$59"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$27,146"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$27"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$16,064"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$12,615"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$16"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$13"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="\$3,449"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="242.53%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$30,595"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$31"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **La Grange Park District**

Unit Code: **016/390/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,483,423**

Equalized Assessed Valuation: **\$610,360,800**

Population: **15,550**

Employees:

 Full Time: **16**

 Part Time: **116**

 Salaries Paid: **\$1,294,570**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$1,018,188	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$65	\$107	\$69
Revenue Collected During FY 13:	\$3,405,477	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$2,994,959	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$219	\$242	\$162
Per Capita Expenditures:	\$193	\$235	\$151
Revenues over (under) Expenditures:	\$410,518	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	44.70%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,338,706	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$86	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$954,141	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$524,670	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$9,605,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$618	\$346	\$222
General Obligation Debt over EAV:	0.82%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **La Grange Park Park District**

Unit Code: 016/170/12 County: Cook

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,831,192

Equalized Assessed Valuation: \$336,131,046

Population: 13,600

Employees:

 Full Time: 8

 Part Time: 69

 Salaries Paid: \$563,262

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$1,143,259	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$84	\$107	\$69
Revenue Collected During FY 13:	\$1,222,948	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$1,224,064	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$90	\$242	\$162
Per Capita Expenditures:	\$90	\$235	\$151
Revenues over (under) Expenditures:	-\$1,116	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	86.61%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,060,143	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$78	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$271,587	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1,773,140	\$3,348,349	\$1,587,490



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2.335.000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$172	\$346	\$222
General Obligation Debt over EAV:	0.69%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **La Harpe Park District**

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

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

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

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

Population: **1,235**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$3,895**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$1,731,480	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$1,402	\$52	\$27
Revenue Collected During FY 13:	\$33,434	\$231,035	\$137,950
Expenditures During FY 13:	\$13,071	\$237,417	\$126,005
Per Capita Revenue:	\$27	\$64	\$42
Per Capita Expenditures:	\$11	\$65	\$38
Revenues over (under) Expenditures:	\$20,363	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	14757.39%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$1,928,939	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$1,562	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$1,928,939	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$2.215"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$3"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$59.410"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$11.764"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$85"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$17"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="\$47.646"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="423.84%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$49.861"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$71"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$6,446,922	\$9,464,202	\$5,322,208
Per Capita Debt:	\$801	\$346	\$222
General Obligation Debt over EAV:	0.50%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

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

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<input type="text" value="\$40.134"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$29"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$85.253"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$87.818"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$61"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$63"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$2.565"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="42.78%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$37.569"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$27"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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 13:	<input type="text" value="\$1,353,997"/>	<input type="text" value="\$3,006,427"/>	<input type="text" value="\$1,483,579"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$48"/>	<input type="text" value="\$107"/>	<input type="text" value="\$69"/>
Revenue Collected During FY 13:	<input type="text" value="\$1,939,688"/>	<input type="text" value="\$6,136,846"/>	<input type="text" value="\$3,476,959"/>
Expenditures During FY 13:	<input type="text" value="\$1,950,337"/>	<input type="text" value="\$5,914,351"/>	<input type="text" value="\$3,463,030"/>
Per Capita Revenue:	<input type="text" value="\$68"/>	<input type="text" value="\$242"/>	<input type="text" value="\$162"/>
Per Capita Expenditures:	<input type="text" value="\$69"/>	<input type="text" value="\$235"/>	<input type="text" value="\$151"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$10,649"/>	<input type="text" value="\$222,495"/>	<input type="text" value="\$180,801"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="68.88%"/>	<input type="text" value="52.63%"/>	<input type="text" value="45.00%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$1,343,348"/>	<input type="text" value="\$2,962,991"/>	<input type="text" value="\$1,579,996"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$47"/>	<input type="text" value="\$105"/>	<input type="text" value="\$75"/>

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$42,650"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$30,138"/>	<input type="text" value="\$"/>

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$1,003,851"/>	<input type="text" value="\$1,407,207"/>	<input type="text" value="\$844,997"/>
Total Unrestricted Net Assets:	<input type="text" value="\$1,634,273"/>	<input type="text" value="\$3,348,349"/>	<input type="text" value="\$1,587,490"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2,979,064	\$9,464,202	\$5,322,208
Per Capita Debt:	\$105	\$346	\$222
General Obligation Debt over EAV:	0.09%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$23,870"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$12"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$49,330"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$45,358"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$25"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$23"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="\$3,972"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="61.38%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$27,842"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$14"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$58,463	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$9	\$52	\$27
Revenue Collected During FY 13:	\$108,955	\$231,035	\$137,950
Expenditures During FY 13:	\$103,915	\$237,417	\$126,005
Per Capita Revenue:	\$17	\$64	\$42
Per Capita Expenditures:	\$16	\$65	\$38
Revenues over (under) Expenditures:	\$5,040	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	61.11%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$63,504	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$10	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$63,504	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

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

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$58,634	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$11	\$52	\$27
Revenue Collected During FY 13:	\$137,950	\$231,035	\$137,950
Expenditures During FY 13:	\$132,522	\$237,417	\$126,005
Per Capita Revenue:	\$27	\$64	\$42
Per Capita Expenditures:	\$25	\$65	\$38
Revenues over (under) Expenditures:	\$5,428	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	48.34%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$64,062	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$12	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$64,062	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$114.700	\$256,174	\$
Per Capita Debt:	\$22	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$3,796,769"/>	<input type="text" value="\$3,006,427"/>	<input type="text" value="\$1,483,579"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$237"/>	<input type="text" value="\$107"/>	<input type="text" value="\$69"/>
Revenue Collected During FY 13:	<input type="text" value="\$7,332,755"/>	<input type="text" value="\$6,136,846"/>	<input type="text" value="\$3,476,959"/>
Expenditures During FY 13:	<input type="text" value="\$6,939,991"/>	<input type="text" value="\$5,914,351"/>	<input type="text" value="\$3,463,030"/>
Per Capita Revenue:	<input type="text" value="\$458"/>	<input type="text" value="\$242"/>	<input type="text" value="\$162"/>
Per Capita Expenditures:	<input type="text" value="\$434"/>	<input type="text" value="\$235"/>	<input type="text" value="\$151"/>
Revenues over (under) Expenditures:	<input type="text" value="\$392,764"/>	<input type="text" value="\$222,495"/>	<input type="text" value="\$180,801"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="60.37%"/>	<input type="text" value="52.63%"/>	<input type="text" value="45.00%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$4,189,533"/>	<input type="text" value="\$2,962,991"/>	<input type="text" value="\$1,579,996"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$262"/>	<input type="text" value="\$105"/>	<input type="text" value="\$75"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$42,650"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$30,138"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$1,774,627"/>	<input type="text" value="\$1,407,207"/>	<input type="text" value="\$844,997"/>
Total Unrestricted Net Assets:	<input type="text" value="\$3,940,651"/>	<input type="text" value="\$3,348,349"/>	<input type="text" value="\$1,587,490"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$12,775,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$798	\$346	\$222
General Obligation Debt over EAV:	1.53%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$310,854	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$62	\$52	\$27
Revenue Collected During FY 13:	\$584,556	\$231,035	\$137,950
Expenditures During FY 13:	\$637,468	\$237,417	\$126,005
Per Capita Revenue:	\$116	\$64	\$42
Per Capita Expenditures:	\$127	\$65	\$38
Revenues over (under) Expenditures:	-\$52,912	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	45.49%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$290,002	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$58	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$91,547	\$58,738	\$
Total Unrestricted Net Assets:	\$198,455	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$660.340	\$256,174	\$
Per Capita Debt:	\$132	\$52	\$
General Obligation Debt over EAV:	0.30%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lewistown Park District**

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

Fiscal Year End: **5/31/2013**

Accounting Method: **Cash**

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

Equalized Assessed Valuation: **\$25,577,497**

Population: **3,029**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$23,217**

Blended Component Units

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

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$68,052	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$22	\$52	\$27
Revenue Collected During FY 13:	\$87,922	\$231,035	\$137,950
Expenditures During FY 13:	\$89,720	\$237,417	\$126,005
Per Capita Revenue:	\$29	\$64	\$42
Per Capita Expenditures:	\$30	\$65	\$38
Revenues over (under) Expenditures:	-\$1,798	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	73.85%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$66,254	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$22	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<input type="text" value="\$30.696"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$15"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$224.581"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$234.039"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$112"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$117"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$9.458"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="9.07%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$21.238"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$11"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$8.931	\$256,174	\$
Per Capita Debt:	\$4	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Limestone Park District**

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

Fiscal Year End: **5/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$184,650**

Equalized Assessed Valuation: **\$115,591,881**

Population: **4,000**

Employees:

 Full Time:

 Part Time: **23**

 Salaries Paid: **\$51,866**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$206,487	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$52	\$52	\$27
Revenue Collected During FY 13:	\$202,851	\$231,035	\$137,950
Expenditures During FY 13:	\$179,937	\$237,417	\$126,005
Per Capita Revenue:	\$51	\$64	\$42
Per Capita Expenditures:	\$45	\$65	\$38
Revenues over (under) Expenditures:	\$22,914	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	127.49%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$229,401	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$57	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$4,037	\$58,738	\$
Total Unrestricted Net Assets:	\$222,059	\$104,635	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$3.306	\$256,174	\$
Per Capita Debt:	\$1	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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 13:	<input type="text" value="\$402,918"/>	<input type="text" value="\$3,006,427"/>	<input type="text" value="\$1,483,579"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$27"/>	<input type="text" value="\$107"/>	<input type="text" value="\$69"/>
Revenue Collected During FY 13:	<input type="text" value="\$858,033"/>	<input type="text" value="\$6,136,846"/>	<input type="text" value="\$3,476,959"/>
Expenditures During FY 13:	<input type="text" value="\$859,532"/>	<input type="text" value="\$5,914,351"/>	<input type="text" value="\$3,463,030"/>
Per Capita Revenue:	<input type="text" value="\$57"/>	<input type="text" value="\$242"/>	<input type="text" value="\$162"/>
Per Capita Expenditures:	<input type="text" value="\$57"/>	<input type="text" value="\$235"/>	<input type="text" value="\$151"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$1,499"/>	<input type="text" value="\$222,495"/>	<input type="text" value="\$180,801"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="46.89%"/>	<input type="text" value="52.63%"/>	<input type="text" value="45.00%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$403,002"/>	<input type="text" value="\$2,962,991"/>	<input type="text" value="\$1,579,996"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$27"/>	<input type="text" value="\$105"/>	<input type="text" value="\$75"/>

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$42,650"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$30,138"/>	<input type="text" value="\$"/>

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$277,728"/>	<input type="text" value="\$1,407,207"/>	<input type="text" value="\$844,997"/>
Total Unrestricted Net Assets:	<input type="text" value="\$1,011,444"/>	<input type="text" value="\$3,348,349"/>	<input type="text" value="\$1,587,490"/>



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$617.024	\$9,464,202	\$5,322,208
Per Capita Debt:	\$41	\$346	\$222
General Obligation Debt over EAV:	0.41%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$206,379"/>	<input type="text" value="\$3,006,427"/>	<input type="text" value="\$1,483,579"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$14"/>	<input type="text" value="\$107"/>	<input type="text" value="\$69"/>
Revenue Collected During FY 13:	<input type="text" value="\$2,335,705"/>	<input type="text" value="\$6,136,846"/>	<input type="text" value="\$3,476,959"/>
Expenditures During FY 13:	<input type="text" value="\$2,437,342"/>	<input type="text" value="\$5,914,351"/>	<input type="text" value="\$3,463,030"/>
Per Capita Revenue:	<input type="text" value="\$159"/>	<input type="text" value="\$242"/>	<input type="text" value="\$162"/>
Per Capita Expenditures:	<input type="text" value="\$166"/>	<input type="text" value="\$235"/>	<input type="text" value="\$151"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$101,637"/>	<input type="text" value="\$222,495"/>	<input type="text" value="\$180,801"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="4.30%"/>	<input type="text" value="52.63%"/>	<input type="text" value="45.00%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$104,742"/>	<input type="text" value="\$2,962,991"/>	<input type="text" value="\$1,579,996"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$7"/>	<input type="text" value="\$105"/>	<input type="text" value="\$75"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$42,650"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$30,138"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$23,077"/>	<input type="text" value="\$1,407,207"/>	<input type="text" value="\$844,997"/>
Total Unrestricted Net Assets:	<input type="text" value="\$86,988"/>	<input type="text" value="\$3,348,349"/>	<input type="text" value="\$1,587,490"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$4,292,100	\$9,464,202	\$5,322,208
Per Capita Debt:	\$292	\$346	\$222
General Obligation Debt over EAV:	0.00%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lisle Park District		
Unit Code:	022/130/12	County:	Dupage
Fiscal Year End:	12/31/2013		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$10,985,006		
Equalized Assessed Valuation:	\$1,129,173,097		
Population:	33,000		
Employees:			
	Full Time:	36	
	Part Time:	366	
	Salaries Paid:	\$3,291,051	

Blended Component Units	

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$2,937,723	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$89	\$107	\$69
Revenue Collected During FY 13:	\$5,941,752	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$5,793,590	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$180	\$242	\$162
Per Capita Expenditures:	\$176	\$235	\$151
Revenues over (under) Expenditures:	\$148,162	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	51.32%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$2,973,195	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$90	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$584,396	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$2,693,647	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$13,116,984	\$9,464,202	\$5,322,208
Per Capita Debt:	\$397	\$346	\$222
General Obligation Debt over EAV:	1.03%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$2,842,441	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$86	\$49	\$
Revenue Collected During FY 13:	\$1,892,417	\$645,852	\$
Expenditures During FY 13:	\$1,845,539	\$686,133	\$
Per Capita Revenue:	\$57	\$20	\$
Per Capita Expenditures:	\$56	\$22	\$
Operating Income (loss):	\$46,878	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	161.48%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$2,980,235	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$90	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$19,242"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$3"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$527,438"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$526,009"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$76"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$76"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="\$1,429"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="4.14%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$21,755"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$3"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$53,423"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$33,476"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$220.500	\$256,174	\$
Per Capita Debt:	\$32	\$52	\$
General Obligation Debt over EAV:	0.29%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$3,913,080"/>	<input type="text" value="\$3,006,427"/>	<input type="text" value="\$1,483,579"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$55"/>	<input type="text" value="\$107"/>	<input type="text" value="\$69"/>
Revenue Collected During FY 13:	<input type="text" value="\$8,912,997"/>	<input type="text" value="\$6,136,846"/>	<input type="text" value="\$3,476,959"/>
Expenditures During FY 13:	<input type="text" value="\$7,752,949"/>	<input type="text" value="\$5,914,351"/>	<input type="text" value="\$3,463,030"/>
Per Capita Revenue:	<input type="text" value="\$126"/>	<input type="text" value="\$242"/>	<input type="text" value="\$162"/>
Per Capita Expenditures:	<input type="text" value="\$109"/>	<input type="text" value="\$235"/>	<input type="text" value="\$151"/>
Revenues over (under) Expenditures:	<input type="text" value="\$1,160,048"/>	<input type="text" value="\$222,495"/>	<input type="text" value="\$180,801"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="56.60%"/>	<input type="text" value="52.63%"/>	<input type="text" value="45.00%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$4,388,128"/>	<input type="text" value="\$2,962,991"/>	<input type="text" value="\$1,579,996"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$62"/>	<input type="text" value="\$105"/>	<input type="text" value="\$75"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$42,650"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$30,138"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$3,975,563"/>	<input type="text" value="\$1,407,207"/>	<input type="text" value="\$844,997"/>
Total Unrestricted Net Assets:	<input type="text" value="\$6,174,566"/>	<input type="text" value="\$3,348,349"/>	<input type="text" value="\$1,587,490"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$8,235,391	\$9,464,202	\$5,322,208
Per Capita Debt:	\$116	\$346	\$222
General Obligation Debt over EAV:	0.59%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$9,853,517	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$139	\$49	\$
Revenue Collected During FY 13:	\$3,681,747	\$645,852	\$
Expenditures During FY 13:	\$3,957,873	\$686,133	\$
Per Capita Revenue:	\$52	\$20	\$
Per Capita Expenditures:	\$56	\$22	\$
Operating Income (loss):	-\$276,126	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	278.31%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$11,015,266	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$155	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lombard Park District**

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

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,383,187**

Equalized Assessed Valuation: **\$1,239,392,910**

Population: **43,395**

Employees:

 Full Time: **31**

 Part Time:

 Salaries Paid: **\$2,680,715**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$2,585,304	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$60	\$107	\$69
Revenue Collected During FY 13:	\$6,676,786	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$6,293,724	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$154	\$242	\$162
Per Capita Expenditures:	\$145	\$235	\$151
Revenues over (under) Expenditures:	\$383,062	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	44.38%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$2,792,841	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$64	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$413,226	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$2,713,924	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$7,070,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$163	\$346	\$222
General Obligation Debt over EAV:	0.57%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

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

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<input type="text" value="\$831,444"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$103"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$168,185"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$153,883"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$21"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$19"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="\$14,302"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="549.60%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$845,746"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$104"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$177,153"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$668,593"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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 13:	<input type="text" value="\$455,367"/>	<input type="text" value="\$3,006,427"/>	<input type="text" value="\$1,483,579"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$23"/>	<input type="text" value="\$107"/>	<input type="text" value="\$69"/>
Revenue Collected During FY 13:	<input type="text" value="\$927,435"/>	<input type="text" value="\$6,136,846"/>	<input type="text" value="\$3,476,959"/>
Expenditures During FY 13:	<input type="text" value="\$1,008,082"/>	<input type="text" value="\$5,914,351"/>	<input type="text" value="\$3,463,030"/>
Per Capita Revenue:	<input type="text" value="\$46"/>	<input type="text" value="\$242"/>	<input type="text" value="\$162"/>
Per Capita Expenditures:	<input type="text" value="\$50"/>	<input type="text" value="\$235"/>	<input type="text" value="\$151"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$80,647"/>	<input type="text" value="\$222,495"/>	<input type="text" value="\$180,801"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="37.17%"/>	<input type="text" value="52.63%"/>	<input type="text" value="45.00%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$374,720"/>	<input type="text" value="\$2,962,991"/>	<input type="text" value="\$1,579,996"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$19"/>	<input type="text" value="\$105"/>	<input type="text" value="\$75"/>

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$42,650"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$30,138"/>	<input type="text" value="\$"/>

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$533,196"/>	<input type="text" value="\$1,407,207"/>	<input type="text" value="\$844,997"/>
Total Unrestricted Net Assets:	<input type="text" value="\$374,720"/>	<input type="text" value="\$3,348,349"/>	<input type="text" value="\$1,587,490"/>



FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,380,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$69	\$346	\$222
General Obligation Debt over EAV:	0.78%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

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

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$723,718"/>	<input type="text" value="\$3,006,427"/>	<input type="text" value="\$1,483,579"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$79"/>	<input type="text" value="\$107"/>	<input type="text" value="\$69"/>
Revenue Collected During FY 13:	<input type="text" value="\$1,028,858"/>	<input type="text" value="\$6,136,846"/>	<input type="text" value="\$3,476,959"/>
Expenditures During FY 13:	<input type="text" value="\$1,059,691"/>	<input type="text" value="\$5,914,351"/>	<input type="text" value="\$3,463,030"/>
Per Capita Revenue:	<input type="text" value="\$112"/>	<input type="text" value="\$242"/>	<input type="text" value="\$162"/>
Per Capita Expenditures:	<input type="text" value="\$115"/>	<input type="text" value="\$235"/>	<input type="text" value="\$151"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$30,833"/>	<input type="text" value="\$222,495"/>	<input type="text" value="\$180,801"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="79.74%"/>	<input type="text" value="52.63%"/>	<input type="text" value="45.00%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$844,986"/>	<input type="text" value="\$2,962,991"/>	<input type="text" value="\$1,579,996"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$92"/>	<input type="text" value="\$105"/>	<input type="text" value="\$75"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$42,650"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$30,138"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$108,440"/>	<input type="text" value="\$1,407,207"/>	<input type="text" value="\$844,997"/>
Total Unrestricted Net Assets:	<input type="text" value="\$712,591"/>	<input type="text" value="\$3,348,349"/>	<input type="text" value="\$1,587,490"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,722,857	\$9,464,202	\$5,322,208
Per Capita Debt:	\$187	\$346	\$222
General Obligation Debt over EAV:	0.66%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$89,359	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$10	\$49	\$
Revenue Collected During FY 13:	\$217,557	\$645,852	\$
Expenditures During FY 13:	\$212,588	\$686,133	\$
Per Capita Revenue:	\$24	\$20	\$
Per Capita Expenditures:	\$23	\$22	\$
Operating Income (loss):	\$4,969	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	44.37%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$94,328	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$10	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Marengo Park District**

Unit Code: **063/040/12** County: **Mchenry**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,061,876**

Equalized Assessed Valuation: **\$122,100,091**

Population: **7,648**

Employees:

 Full Time: **3**

 Part Time: **17**

 Salaries Paid: **\$310,035**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$37,612	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$5	\$52	\$27
Revenue Collected During FY 13:	\$638,937	\$231,035	\$137,950
Expenditures During FY 13:	\$688,997	\$237,417	\$126,005
Per Capita Revenue:	\$84	\$64	\$42
Per Capita Expenditures:	\$90	\$65	\$38
Revenues over (under) Expenditures:	-\$50,060	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	-7.62%	195.54%	71.90%
Ending Fund Balance for FY 13:	-\$52,476	\$187,545	\$68,801
Per Capita Ending Fund Balance:	-\$7	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$57,962	\$58,738	\$
Total Unrestricted Net Assets:	-\$491,035	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2.366.297	\$256,174	\$
Per Capita Debt:	\$309	\$52	\$
General Obligation Debt over EAV:	1.71%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Marion Park District**

Unit Code: **100/020/12** County: **Williamson**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,092,152**

Equalized Assessed Valuation: **\$304,712,891**

Population: **17,315**

Employees:

 Full Time: **6**

 Part Time: **45**

 Salaries Paid: **\$369,870**

Blended Component Units

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

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$431,481	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$25	\$52	\$27
Revenue Collected During FY 13:	\$736,884	\$231,035	\$137,950
Expenditures During FY 13:	\$763,364	\$237,417	\$126,005
Per Capita Revenue:	\$43	\$64	\$42
Per Capita Expenditures:	\$44	\$65	\$38
Revenues over (under) Expenditures:	-\$26,480	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	44.47%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$339,501	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$20	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$220,669	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$484,000	\$256,174	\$
Per Capita Debt:	\$28	\$52	\$
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 13:	\$344,563	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$20	\$4	\$
Revenue Collected During FY 13:	\$98,895	\$16,572	\$
Expenditures During FY 13:	\$200,850	\$20,295	\$
Per Capita Revenue:	\$6	\$2	\$
Per Capita Expenditures:	\$12	\$2	\$
Operating Income (loss):	-\$101,955	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	153.40%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$308,108	\$20,531	\$
Per Capita Ending Retained Earnings:	\$18	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$118,593	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$9	\$52	\$27
Revenue Collected During FY 13:	\$349,198	\$231,035	\$137,950
Expenditures During FY 13:	\$370,652	\$237,417	\$126,005
Per Capita Revenue:	\$28	\$64	\$42
Per Capita Expenditures:	\$29	\$65	\$38
Revenues over (under) Expenditures:	-\$21,454	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	23.81%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$88,254	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$7	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$88,254	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$234.458	\$256,174	\$
Per Capita Debt:	\$19	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Marrowbone Twp Park District**

Unit Code: **070/010/12** County: **Moultrie**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$123,900**

Equalized Assessed Valuation: **\$20,887,079**

Population: **1,250**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$18,843**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$41,842	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$33	\$52	\$27
Revenue Collected During FY 13:	\$59,159	\$231,035	\$137,950
Expenditures During FY 13:	\$66,559	\$237,417	\$126,005
Per Capita Revenue:	\$47	\$64	\$42
Per Capita Expenditures:	\$53	\$65	\$38
Revenues over (under) Expenditures:	-\$7,400	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	51.75%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$34,442	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$28	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$34,442	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Number Submitted = 1
Mason City Park District

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$58,734	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$20	\$52	\$27
Revenue Collected During FY 13:	\$121,850	\$231,035	\$137,950
Expenditures During FY 13:	\$105,051	\$237,417	\$126,005
Per Capita Revenue:	\$42	\$64	\$42
Per Capita Expenditures:	\$36	\$65	\$38
Revenues over (under) Expenditures:	\$16,799	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	71.90%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$75,533	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$26	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$58,734	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Mattoon Park District**

Unit Code: 015/030/12 County: Coles

Fiscal Year End: 3/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$595,361

Equalized Assessed Valuation: \$156,312,184

Population: 15,817

Employees:

 Full Time: 1

 Part Time: 51

 Salaries Paid: \$161,580

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$259,531	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$16	\$52	\$27
Revenue Collected During FY 13:	\$442,863	\$231,035	\$137,950
Expenditures During FY 13:	\$449,348	\$237,417	\$126,005
Per Capita Revenue:	\$28	\$64	\$42
Per Capita Expenditures:	\$28	\$65	\$38
Revenues over (under) Expenditures:	-\$6,485	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	56.31%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$253,046	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$16	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$114,022	\$58,738	\$
Total Unrestricted Net Assets:	\$140,217	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,400,000	\$256,174	\$
Per Capita Debt:	\$89	\$52	\$
General Obligation Debt over EAV:	0.90%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$1,358,396	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$56	\$52	\$27
Revenue Collected During FY 13:	\$451,620	\$231,035	\$137,950
Expenditures During FY 13:	\$482,503	\$237,417	\$126,005
Per Capita Revenue:	\$19	\$64	\$42
Per Capita Expenditures:	\$20	\$65	\$38
Revenues over (under) Expenditures:	-\$30,883	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	275.42%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$1,328,888	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$55	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$1,328,887	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$65.301	\$256,174	\$
Per Capita Debt:	\$3	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$50.076	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$220	\$52	\$27
Revenue Collected During FY 13:	\$339.663	\$231,035	\$137,950
Expenditures During FY 13:	\$411.252	\$237,417	\$126,005
Per Capita Revenue:	\$1.490	\$64	\$42
Per Capita Expenditures:	\$1.804	\$65	\$38
Revenues over (under) Expenditures:	-\$71.589	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	-5.23%	195.54%	71.90%
Ending Fund Balance for FY 13:	-\$21.513	\$187,545	\$68,801
Per Capita Ending Fund Balance:	-\$94	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$37.197	\$58,738	\$
Total Unrestricted Net Assets:	-\$21.513	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$555.000	\$256,174	\$
Per Capita Debt:	\$2.434	\$52	\$
General Obligation Debt over EAV:	0.58%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$642,564"/>	<input type="text" value="\$3,006,427"/>	<input type="text" value="\$1,483,579"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$66"/>	<input type="text" value="\$107"/>	<input type="text" value="\$69"/>
Revenue Collected During FY 13:	<input type="text" value="\$1,567,418"/>	<input type="text" value="\$6,136,846"/>	<input type="text" value="\$3,476,959"/>
Expenditures During FY 13:	<input type="text" value="\$1,449,023"/>	<input type="text" value="\$5,914,351"/>	<input type="text" value="\$3,463,030"/>
Per Capita Revenue:	<input type="text" value="\$162"/>	<input type="text" value="\$242"/>	<input type="text" value="\$162"/>
Per Capita Expenditures:	<input type="text" value="\$149"/>	<input type="text" value="\$235"/>	<input type="text" value="\$151"/>
Revenues over (under) Expenditures:	<input type="text" value="\$118,395"/>	<input type="text" value="\$222,495"/>	<input type="text" value="\$180,801"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="52.52%"/>	<input type="text" value="52.63%"/>	<input type="text" value="45.00%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$760,959"/>	<input type="text" value="\$2,962,991"/>	<input type="text" value="\$1,579,996"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$78"/>	<input type="text" value="\$105"/>	<input type="text" value="\$75"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$42,650"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$30,138"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$287,772"/>	<input type="text" value="\$1,407,207"/>	<input type="text" value="\$844,997"/>
Total Unrestricted Net Assets:	<input type="text" value="\$473,187"/>	<input type="text" value="\$3,348,349"/>	<input type="text" value="\$1,587,490"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$400.000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$41	\$346	\$222
General Obligation Debt over EAV:	0.11%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$493,806	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$99	\$52	\$27
Revenue Collected During FY 13:	\$258,857	\$231,035	\$137,950
Expenditures During FY 13:	\$185,046	\$237,417	\$126,005
Per Capita Revenue:	\$52	\$64	\$42
Per Capita Expenditures:	\$37	\$65	\$38
Revenues over (under) Expenditures:	\$73,811	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	306.74%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$567,617	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$114	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$567,617	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$1,451,802	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$36	\$107	\$69
Revenue Collected During FY 13:	\$3,022,932	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$3,035,034	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$76	\$242	\$162
Per Capita Expenditures:	\$76	\$235	\$151
Revenues over (under) Expenditures:	-\$12,102	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	47.44%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,439,700	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$36	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$1,025,249	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$149,367	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$3,725,394	\$9,464,202	\$5,322,208
Per Capita Debt:	\$93	\$346	\$222
General Obligation Debt over EAV:	0.00%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<input type="text" value="\$132,784"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$36"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$182,346"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$177,811"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$50"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$49"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="\$4,535"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="77.23%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$137,319"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$38"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$10,548"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$126,771"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$2,032,671	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$145	\$107	\$69
Revenue Collected During FY 13:	\$1,669,504	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$2,290,108	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$119	\$242	\$162
Per Capita Expenditures:	\$164	\$235	\$151
Revenues over (under) Expenditures:	-\$620,604	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	61.66%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,412,067	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$101	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$70,312	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$2,017,278	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$675,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$48	\$346	\$222
General Obligation Debt over EAV:	0.30%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$14,727	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$7	\$52	\$27
Revenue Collected During FY 13:	\$57,977	\$231,035	\$137,950
Expenditures During FY 13:	\$54,239	\$237,417	\$126,005
Per Capita Revenue:	\$29	\$64	\$42
Per Capita Expenditures:	\$27	\$65	\$38
Revenues over (under) Expenditures:	\$3,738	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	34.04%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$18,465	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$9	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<input type="text" value="\$76,782"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$70"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$150,610"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$124,005"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$137"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$113"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="\$26,605"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="83.37%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$103,387"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$94"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$67,943"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="-\$16,528"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$4,135,839	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$188	\$107	\$69
Revenue Collected During FY 13:	\$3,109,418	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$2,782,260	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$141	\$242	\$162
Per Capita Expenditures:	\$126	\$235	\$151
Revenues over (under) Expenditures:	\$327,158	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	160.41%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$4,462,997	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$203	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$6,363,600	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$4,450,952	\$9,464,202	\$5,322,208
Per Capita Debt:	\$202	\$346	\$222
General Obligation Debt over EAV:	0.48%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$5,179,221	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$235	\$49	\$
Revenue Collected During FY 13:	\$837,731	\$645,852	\$
Expenditures During FY 13:	\$978,691	\$686,133	\$
Per Capita Revenue:	\$38	\$20	\$
Per Capita Expenditures:	\$44	\$22	\$
Operating Income (loss):	-\$140,960	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	514.80%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$5,038,261	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$229	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Momence Park District**

Unit Code: **046/030/12** County: **Kankakee**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$140,432**

Equalized Assessed Valuation: **\$67,595,982**

Population: **3,300**

Employees:

Full Time: **2**

Part Time: **2**

Salaries Paid: **\$51,926**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$55,591	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$17	\$52	\$27
Revenue Collected During FY 13:	\$132,862	\$231,035	\$137,950
Expenditures During FY 13:	\$126,848	\$237,417	\$126,005
Per Capita Revenue:	\$40	\$64	\$42
Per Capita Expenditures:	\$38	\$65	\$38
Revenues over (under) Expenditures:	\$6,014	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	49.26%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$62,488	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$19	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$38,614	\$58,738	\$
Total Unrestricted Net Assets:	\$38,603	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$102.000	\$256,174	\$
Per Capita Debt:	\$31	\$52	\$
General Obligation Debt over EAV:	0.15%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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 13:	\$540,149	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$50	\$52	\$27
Revenue Collected During FY 13:	\$391,279	\$231,035	\$137,950
Expenditures During FY 13:	\$305,135	\$237,417	\$126,005
Per Capita Revenue:	\$36	\$64	\$42
Per Capita Expenditures:	\$28	\$65	\$38
Revenues over (under) Expenditures:	\$86,144	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	201.54%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$614,955	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$57	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$579,409	\$58,738	\$
Total Unrestricted Net Assets:	\$35,644	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$206.808	\$256,174	\$
Per Capita Debt:	\$19	\$52	\$
General Obligation Debt over EAV:	0.22%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$425,311	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$39	\$4	\$
Revenue Collected During FY 13:	\$410,035	\$16,572	\$
Expenditures During FY 13:	\$404,724	\$20,295	\$
Per Capita Revenue:	\$38	\$2	\$
Per Capita Expenditures:	\$37	\$2	\$
Operating Income (loss):	\$5,311	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	106.40%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$430,622	\$20,531	\$
Per Capita Ending Retained Earnings:	\$40	\$3	\$



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 13:	<input type="text" value="\$1,648,900"/>	<input type="text" value="\$3,006,427"/>	<input type="text" value="\$1,483,579"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$101"/>	<input type="text" value="\$107"/>	<input type="text" value="\$69"/>
Revenue Collected During FY 13:	<input type="text" value="\$1,728,066"/>	<input type="text" value="\$6,136,846"/>	<input type="text" value="\$3,476,959"/>
Expenditures During FY 13:	<input type="text" value="\$1,339,683"/>	<input type="text" value="\$5,914,351"/>	<input type="text" value="\$3,463,030"/>
Per Capita Revenue:	<input type="text" value="\$106"/>	<input type="text" value="\$242"/>	<input type="text" value="\$162"/>
Per Capita Expenditures:	<input type="text" value="\$82"/>	<input type="text" value="\$235"/>	<input type="text" value="\$151"/>
Revenues over (under) Expenditures:	<input type="text" value="\$388,383"/>	<input type="text" value="\$222,495"/>	<input type="text" value="\$180,801"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="152.07%"/>	<input type="text" value="52.63%"/>	<input type="text" value="45.00%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$2,037,283"/>	<input type="text" value="\$2,962,991"/>	<input type="text" value="\$1,579,996"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$125"/>	<input type="text" value="\$105"/>	<input type="text" value="\$75"/>

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$42,650"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$30,138"/>	<input type="text" value="\$"/>

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$364,116"/>	<input type="text" value="\$1,407,207"/>	<input type="text" value="\$844,997"/>
Total Unrestricted Net Assets:	<input type="text" value="\$2,010,329"/>	<input type="text" value="\$3,348,349"/>	<input type="text" value="\$1,587,490"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$4,110,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$252	\$346	\$222
General Obligation Debt over EAV:	0.79%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$750.000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$32	\$346	\$222
General Obligation Debt over EAV:	0.09%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Moweaqua Township Park District**

Unit Code: **086/010/12** County: **Shelby**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$75,500**

Equalized Assessed Valuation: **\$24,337,444**

Population: **2,000**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$82,069	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$41	\$52	\$27
Revenue Collected During FY 13:	\$29,383	\$231,035	\$137,950
Expenditures During FY 13:	\$46,844	\$237,417	\$126,005
Per Capita Revenue:	\$15	\$64	\$42
Per Capita Expenditures:	\$23	\$65	\$38
Revenues over (under) Expenditures:	-\$17,461	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	137.92%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$64,608	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$32	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$4,087,616	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$77	\$107	\$69
Revenue Collected During FY 13:	\$11,843,286	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$11,807,897	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$223	\$242	\$162
Per Capita Expenditures:	\$223	\$235	\$151
Revenues over (under) Expenditures:	\$35,389	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	34.92%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$4,123,005	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$78	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$3,665,840	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$10,742,839	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$17,608,826	\$9,464,202	\$5,322,208
Per Capita Debt:	\$332	\$346	\$222
General Obligation Debt over EAV:	0.86%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$23.539"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$15"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$79.699"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$84.830"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$51"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$54"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$5.131"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="21.70%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$18.408"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$12"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$16.518"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$52.500	\$256,174	\$
Per Capita Debt:	\$34	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$22,295	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$11	\$52	\$27
Revenue Collected During FY 13:	\$42,768	\$231,035	\$137,950
Expenditures During FY 13:	\$40,932	\$237,417	\$126,005
Per Capita Revenue:	\$21	\$64	\$42
Per Capita Expenditures:	\$20	\$65	\$38
Revenues over (under) Expenditures:	\$1,836	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	47.96%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$19,631	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$10	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$19,631	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$36.131	\$256,174	\$
Per Capita Debt:	\$18	\$52	\$
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 13:	\$26,991	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$13	\$4	\$
Revenue Collected During FY 13:	\$44,557	\$16,572	\$
Expenditures During FY 13:	\$58,553	\$20,295	\$
Per Capita Revenue:	\$22	\$2	\$
Per Capita Expenditures:	\$29	\$2	\$
Operating Income (loss):	-\$13,996	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	29.88%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$17,495	\$20,531	\$
Per Capita Ending Retained Earnings:	\$9	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Mundelein Park District**

Unit Code: **049/090/12** County: **Lake**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,989,125**

Equalized Assessed Valuation: **\$905,408,941**

Population: **31,064**

Employees:

Full Time: **35**

Part Time: **439**

Salaries Paid: **\$3,817,775**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$3,623,730	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$117	\$107	\$69
Revenue Collected During FY 13:	\$8,060,905	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$8,271,683	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$259	\$242	\$162
Per Capita Expenditures:	\$266	\$235	\$151
Revenues over (under) Expenditures:	-\$210,778	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	41.86%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$3,462,857	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$111	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$975,337	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$2,610,913	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,769,235	\$9,464,202	\$5,322,208
Per Capita Debt:	\$57	\$346	\$222
General Obligation Debt over EAV:	0.19%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

Number Submitted = 1
Murphysboro Park District

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<input type="text" value="\$906,942"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$114"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$265,600"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$279,211"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$33"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$35"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$13,611"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="319.95%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$893,331"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$112"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$816,410"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$120.295	\$256,174	\$
Per Capita Debt:	\$15	\$52	\$
General Obligation Debt over EAV:	0.17%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$34,537,330	\$9,464,202	\$5,322,208
Per Capita Debt:	\$243	\$346	\$222
General Obligation Debt over EAV:	0.11%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$5,335,564	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$38	\$49	\$
Revenue Collected During FY 13:	\$3,675,334	\$645,852	\$
Expenditures During FY 13:	\$3,375,442	\$686,133	\$
Per Capita Revenue:	\$26	\$20	\$
Per Capita Expenditures:	\$24	\$22	\$
Operating Income (loss):	\$299,892	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

Number Submitted = 1
Nauvoo Park District

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$50,223	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$47	\$52	\$27
Revenue Collected During FY 13:	\$29,626	\$231,035	\$137,950
Expenditures During FY 13:	\$28,899	\$237,417	\$126,005
Per Capita Revenue:	\$28	\$64	\$42
Per Capita Expenditures:	\$27	\$65	\$38
Revenues over (under) Expenditures:	\$727	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	176.30%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$50,950	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$48	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$224	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$38,879	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$19	\$52	\$27
Revenue Collected During FY 13:	\$40,632	\$231,035	\$137,950
Expenditures During FY 13:	\$31,734	\$237,417	\$126,005
Per Capita Revenue:	\$19	\$64	\$42
Per Capita Expenditures:	\$15	\$65	\$38
Revenues over (under) Expenditures:	\$8,898	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	150.55%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$47,777	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$23	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$40,632	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **New Lenox Community Park District**

Unit Code: **099/070/12** County: **Will**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,210,115**

Equalized Assessed Valuation: **\$1,201,929,832**

Population: **57,000**

Employees:

 Full Time: **37**

 Part Time: **435**

 Salaries Paid: **\$2,067,198**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$816,296	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$14	\$107	\$69
Revenue Collected During FY 13:	\$3,946,998	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$3,674,548	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$69	\$242	\$162
Per Capita Expenditures:	\$64	\$235	\$151
Revenues over (under) Expenditures:	\$272,450	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	33.95%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,247,345	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$22	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$591,301	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$664,875	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2,656,290	\$9,464,202	\$5,322,208
Per Capita Debt:	\$47	\$346	\$222
General Obligation Debt over EAV:	0.19%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1,852,092	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$32	\$49	\$
Revenue Collected During FY 13:	\$1,679,656	\$645,852	\$
Expenditures During FY 13:	\$1,932,517	\$686,133	\$
Per Capita Revenue:	\$29	\$20	\$
Per Capita Expenditures:	\$34	\$22	\$
Operating Income (loss):	-\$252,861	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	81.20%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$1,569,231	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$28	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Niles Park District		
Unit Code:	016/480/12	County:	Cook
Fiscal Year End:	12/31/2013		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,352,879		
Equalized Assessed Valuation:	\$1,068,284,616		
Population:	29,803		
Employees:			
	Full Time:	34	
	Part Time:	303	
	Salaries Paid:	\$2,973,040	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$8,745,710	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$293	\$107	\$69
Revenue Collected During FY 13:	\$6,408,149	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$5,078,885	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$215	\$242	\$162
Per Capita Expenditures:	\$170	\$235	\$151
Revenues over (under) Expenditures:	\$1,329,264	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	193.03%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$9,803,974	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$329	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,768,040	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$14,409,955	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$17,433,760	\$9,464,202	\$5,322,208
Per Capita Debt:	\$585	\$346	\$222
General Obligation Debt over EAV:	1.63%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$8,449,330	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$284	\$49	\$
Revenue Collected During FY 13:	\$1,989,220	\$645,852	\$
Expenditures During FY 13:	\$1,791,968	\$686,133	\$
Per Capita Revenue:	\$67	\$20	\$
Per Capita Expenditures:	\$60	\$22	\$
Operating Income (loss):	\$197,252	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	538.78%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$9,654,768	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$324	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,192,510	\$9,464,202	\$5,322,208
Per Capita Debt:	\$77	\$346	\$222
General Obligation Debt over EAV:	0.04%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$383,805	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$25	\$49	\$
Revenue Collected During FY 13:	\$1,058,628	\$645,852	\$
Expenditures During FY 13:	\$887,156	\$686,133	\$
Per Capita Revenue:	\$68	\$20	\$
Per Capita Expenditures:	\$57	\$22	\$
Operating Income (loss):	\$171,472	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	54.47%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$483,277	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$31	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$175,026"/>	<input type="text" value="\$3,006,427"/>	<input type="text" value="\$1,483,579"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$9"/>	<input type="text" value="\$107"/>	<input type="text" value="\$69"/>
Revenue Collected During FY 13:	<input type="text" value="\$1,414,925"/>	<input type="text" value="\$6,136,846"/>	<input type="text" value="\$3,476,959"/>
Expenditures During FY 13:	<input type="text" value="\$1,433,968"/>	<input type="text" value="\$5,914,351"/>	<input type="text" value="\$3,463,030"/>
Per Capita Revenue:	<input type="text" value="\$71"/>	<input type="text" value="\$242"/>	<input type="text" value="\$162"/>
Per Capita Expenditures:	<input type="text" value="\$72"/>	<input type="text" value="\$235"/>	<input type="text" value="\$151"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$19,043"/>	<input type="text" value="\$222,495"/>	<input type="text" value="\$180,801"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="10.98%"/>	<input type="text" value="52.63%"/>	<input type="text" value="45.00%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$157,486"/>	<input type="text" value="\$2,962,991"/>	<input type="text" value="\$1,579,996"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$8"/>	<input type="text" value="\$105"/>	<input type="text" value="\$75"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$42,650"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$30,138"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$603,075"/>	<input type="text" value="\$1,407,207"/>	<input type="text" value="\$844,997"/>
Total Unrestricted Net Assets:	<input type="text" value="\$1,239,153"/>	<input type="text" value="\$3,348,349"/>	<input type="text" value="\$1,587,490"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$799.050	\$9,464,202	\$5,322,208
Per Capita Debt:	\$40	\$346	\$222
General Obligation Debt over EAV:	0.32%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	-\$7,496	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$153,746	\$645,852	\$
Expenditures During FY 13:	\$146,466	\$686,133	\$
Per Capita Revenue:	\$8	\$20	\$
Per Capita Expenditures:	\$7	\$22	\$
Operating Income (loss):	\$7,280	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	-0.15%	63.73%	0.00%
Ending Retained Earnings for FY 13:	-\$216	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$8.930"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$2"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$36.640"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$27.289"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$7"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$5"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="\$9.351"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="66.99%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$18.281"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$3"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$18.281"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$27,962	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$13	\$52	\$27
Revenue Collected During FY 13:	\$25,577	\$231,035	\$137,950
Expenditures During FY 13:	\$36,767	\$237,417	\$126,005
Per Capita Revenue:	\$12	\$64	\$42
Per Capita Expenditures:	\$17	\$65	\$38
Revenues over (under) Expenditures:	-\$11,190	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	45.62%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$16,772	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$8	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$10,790,916"/>	<input type="text" value="\$3,006,427"/>	<input type="text" value="\$1,483,579"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$325"/>	<input type="text" value="\$107"/>	<input type="text" value="\$69"/>
Revenue Collected During FY 13:	<input type="text" value="\$16,954,752"/>	<input type="text" value="\$6,136,846"/>	<input type="text" value="\$3,476,959"/>
Expenditures During FY 13:	<input type="text" value="\$18,466,505"/>	<input type="text" value="\$5,914,351"/>	<input type="text" value="\$3,463,030"/>
Per Capita Revenue:	<input type="text" value="\$511"/>	<input type="text" value="\$242"/>	<input type="text" value="\$162"/>
Per Capita Expenditures:	<input type="text" value="\$557"/>	<input type="text" value="\$235"/>	<input type="text" value="\$151"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$1,511,753"/>	<input type="text" value="\$222,495"/>	<input type="text" value="\$180,801"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="50.25%"/>	<input type="text" value="52.63%"/>	<input type="text" value="45.00%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$9,279,163"/>	<input type="text" value="\$2,962,991"/>	<input type="text" value="\$1,579,996"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$280"/>	<input type="text" value="\$105"/>	<input type="text" value="\$75"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$42,650"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$30,138"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$1,089,897"/>	<input type="text" value="\$1,407,207"/>	<input type="text" value="\$844,997"/>
Total Unrestricted Net Assets:	<input type="text" value="\$7,991,572"/>	<input type="text" value="\$3,348,349"/>	<input type="text" value="\$1,587,490"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$7,990,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$241	\$346	\$222
General Obligation Debt over EAV:	0.30%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$478,224	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$87	\$107	\$69
Revenue Collected During FY 13:	\$1,695,537	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$1,388,581	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$308	\$242	\$162
Per Capita Expenditures:	\$252	\$235	\$151
Revenues over (under) Expenditures:	\$306,956	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	39.22%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$544,537	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$99	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$177,423	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$639,606	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$581,777	\$9,464,202	\$5,322,208
Per Capita Debt:	\$106	\$346	\$222
General Obligation Debt over EAV:	0.00%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2,550,292	\$9,464,202	\$5,322,208
Per Capita Debt:	\$324	\$346	\$222
General Obligation Debt over EAV:	0.17%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$971,586	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$123	\$49	\$
Revenue Collected During FY 13:	\$1,232,017	\$645,852	\$
Expenditures During FY 13:	\$1,058,250	\$686,133	\$
Per Capita Revenue:	\$156	\$20	\$
Per Capita Expenditures:	\$134	\$22	\$
Operating Income (loss):	\$173,767	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	108.23%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$1,145,353	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$145	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	-\$1,393,095	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	-\$49	\$107	\$69
Revenue Collected During FY 13:	\$2,648,010	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$2,507,108	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$94	\$242	\$162
Per Capita Expenditures:	\$89	\$235	\$151
Revenues over (under) Expenditures:	\$140,902	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	-49.95%	52.63%	45.00%
Ending Fund Balance for FY 13:	-\$1,252,193	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	-\$44	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$2,718,603	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	-\$1,608,051	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2,428,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$86	\$346	\$222
General Obligation Debt over EAV:	0.29%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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 13:	<input type="text" value="\$2,289,336"/>	<input type="text" value="\$3,006,427"/>	<input type="text" value="\$1,483,579"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$40"/>	<input type="text" value="\$107"/>	<input type="text" value="\$69"/>
Revenue Collected During FY 13:	<input type="text" value="\$6,112,857"/>	<input type="text" value="\$6,136,846"/>	<input type="text" value="\$3,476,959"/>
Expenditures During FY 13:	<input type="text" value="\$5,469,709"/>	<input type="text" value="\$5,914,351"/>	<input type="text" value="\$3,463,030"/>
Per Capita Revenue:	<input type="text" value="\$108"/>	<input type="text" value="\$242"/>	<input type="text" value="\$162"/>
Per Capita Expenditures:	<input type="text" value="\$96"/>	<input type="text" value="\$235"/>	<input type="text" value="\$151"/>
Revenues over (under) Expenditures:	<input type="text" value="\$643,148"/>	<input type="text" value="\$222,495"/>	<input type="text" value="\$180,801"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="38.80%"/>	<input type="text" value="52.63%"/>	<input type="text" value="45.00%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$2,122,484"/>	<input type="text" value="\$2,962,991"/>	<input type="text" value="\$1,579,996"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$37"/>	<input type="text" value="\$105"/>	<input type="text" value="\$75"/>

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$42,650"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$30,138"/>	<input type="text" value="\$"/>

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$567,370"/>	<input type="text" value="\$1,407,207"/>	<input type="text" value="\$844,997"/>
Total Unrestricted Net Assets:	<input type="text" value="\$9,428,319"/>	<input type="text" value="\$3,348,349"/>	<input type="text" value="\$1,587,490"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$9,250,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$163	\$346	\$222
General Obligation Debt over EAV:	0.16%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$15,210,290	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$268	\$49	\$
Revenue Collected During FY 13:	\$3,552,417	\$645,852	\$
Expenditures During FY 13:	\$3,219,379	\$686,133	\$
Per Capita Revenue:	\$63	\$20	\$
Per Capita Expenditures:	\$57	\$22	\$
Operating Income (loss):	\$333,038	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	482.81%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$15,543,328	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$274	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$4,587,532	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$88	\$107	\$69
Revenue Collected During FY 13:	\$12,904,575	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$10,330,567	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$248	\$242	\$162
Per Capita Expenditures:	\$198	\$235	\$151
Revenues over (under) Expenditures:	\$2,574,008	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	47.51%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$4,908,255	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$94	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$447,137	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$8,124,613	\$3,348,349	\$1,587,490



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$29,639,770	\$9,464,202	\$5,322,208
Per Capita Debt:	\$569	\$346	\$222
General Obligation Debt over EAV:	0.00%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Oakbrook Terrace Park District**

Unit Code: **022/180/12** County: **Dupage**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,021,788**

Equalized Assessed Valuation: **\$267,907,127**

Population: **2,384**

Employees:

Full Time: **8**

Part Time: **24**

Salaries Paid: **\$590,715**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$293,875	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$123	\$107	\$69
Revenue Collected During FY 13:	\$1,365,913	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$1,356,610	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$573	\$242	\$162
Per Capita Expenditures:	\$569	\$235	\$151
Revenues over (under) Expenditures:	\$9,303	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	22.35%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$303,178	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$127	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$1,733,358	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	-\$90,088	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$365.000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$153	\$346	\$222
General Obligation Debt over EAV:	0.14%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$27,933	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$25	\$52	\$27
Revenue Collected During FY 13:	\$100,333	\$231,035	\$137,950
Expenditures During FY 13:	\$108,480	\$237,417	\$126,005
Per Capita Revenue:	\$91	\$64	\$42
Per Capita Expenditures:	\$99	\$65	\$38
Revenues over (under) Expenditures:	-\$8,147	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	18.24%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$19,786	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$18	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$19,786	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$175,554	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$88	\$52	\$27
Revenue Collected During FY 13:	\$78,232	\$231,035	\$137,950
Expenditures During FY 13:	\$73,925	\$237,417	\$126,005
Per Capita Revenue:	\$39	\$64	\$42
Per Capita Expenditures:	\$37	\$65	\$38
Revenues over (under) Expenditures:	\$4,307	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	243.30%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$179,861	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$90	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$206,750	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Olympia Fields Park District

Unit Code: 016/550/12 County: Cook

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,951,214

Equalized Assessed Valuation: \$165,888,081

Population: 4,898

Employees:

 Full Time: 4

 Part Time: 15

 Salaries Paid: \$392,105

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 13:	\$35,764	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$7	\$52	\$27
Revenue Collected During FY 13:	\$822,253	\$231,035	\$137,950
Expenditures During FY 13:	\$922,553	\$237,417	\$126,005
Per Capita Revenue:	\$168	\$64	\$42
Per Capita Expenditures:	\$188	\$65	\$38
Revenues over (under) Expenditures:	-\$100,300	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	-3.58%	195.54%	71.90%
Ending Fund Balance for FY 13:	-\$33,051	\$187,545	\$68,801
Per Capita Ending Fund Balance:	-\$7	\$55	\$28

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$1,006,246	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,654,579	\$256,174	\$
Per Capita Debt:	\$338	\$52	\$
General Obligation Debt over EAV:	0.94%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Oregon Park District**

Unit Code: **071/020/12** County: **Ogle**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,501,178**

Equalized Assessed Valuation: **\$630,986,109**

Population: **6,800**

Employees:

 Full Time: **19**

 Part Time: **62**

 Salaries Paid: **\$1,488,224**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$1,145,204	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$168	\$107	\$69
Revenue Collected During FY 13:	\$2,247,299	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$3,837,120	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$330	\$242	\$162
Per Capita Expenditures:	\$564	\$235	\$151
Revenues over (under) Expenditures:	-\$1,589,821	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	50.57%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,940,466	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$285	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$436,544	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1,508,546	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2,728,158	\$9,464,202	\$5,322,208
Per Capita Debt:	\$401	\$346	\$222
General Obligation Debt over EAV:	0.43%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Oswegoland Park District**

Unit Code: **047/010/12** County: **Kendall**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$22,705,493**

Equalized Assessed Valuation: **\$1,242,340,285**

Population: **52,710**

Employees:

 Full Time: **44**

 Part Time: **634**

 Salaries Paid: **\$4,884,474**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$5,143,756	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$98	\$107	\$69
Revenue Collected During FY 13:	\$9,059,240	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$8,501,720	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$172	\$242	\$162
Per Capita Expenditures:	\$161	\$235	\$151
Revenues over (under) Expenditures:	\$557,520	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	58.27%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$4,954,122	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$94	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$2,461,059	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$5,020,530	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$11,705,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$222	\$346	\$222
General Obligation Debt over EAV:	0.94%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$4,317,029	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$82	\$49	\$
Revenue Collected During FY 13:	\$1,421,632	\$645,852	\$
Expenditures During FY 13:	\$1,646,874	\$686,133	\$
Per Capita Revenue:	\$27	\$20	\$
Per Capita Expenditures:	\$31	\$22	\$
Operating Income (loss):	-\$225,242	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	257.43%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$4,239,567	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$80	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Palatine Park District**

Unit Code: **016/560/12** County: **Cook**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$26,809,295**

Equalized Assessed Valuation: **\$2,262,517,757**

Population: **83,000**

Employees:

 Full Time: **76**

 Part Time: **1,240**

 Salaries Paid: **\$7,255,827**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$15,601,641	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$188	\$107	\$69
Revenue Collected During FY 13:	\$17,791,355	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$16,586,907	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$214	\$242	\$162
Per Capita Expenditures:	\$200	\$235	\$151
Revenues over (under) Expenditures:	\$1,204,448	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	104.47%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$17,327,535	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$209	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$1,470,558	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$30,842,969	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$18,835,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$227	\$346	\$222
General Obligation Debt over EAV:	0.47%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1,365,182	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$16	\$49	\$
Revenue Collected During FY 13:	\$1,741,620	\$645,852	\$
Expenditures During FY 13:	\$2,062,702	\$686,133	\$
Per Capita Revenue:	\$21	\$20	\$
Per Capita Expenditures:	\$25	\$22	\$
Operating Income (loss):	-\$321,082	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	49.03%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$1,011,337	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$12	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$4,982,724	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$133	\$107	\$69
Revenue Collected During FY 13:	\$13,087,097	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$12,097,638	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$349	\$242	\$162
Per Capita Expenditures:	\$323	\$235	\$151
Revenues over (under) Expenditures:	\$989,459	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	43.21%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$5,227,183	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$139	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$996,244	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$7,414,831	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$14,177,352	\$9,464,202	\$5,322,208
Per Capita Debt:	\$378	\$346	\$222
General Obligation Debt over EAV:	0.89%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<input type="text" value="\$42,439"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$10"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$262,724"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$233,692"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$59"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$53"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="\$29,032"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="30.58%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$71,471"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$16"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$36,050"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$35,421"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$75.000	\$256,174	\$
Per Capita Debt:	\$17	\$52	\$
General Obligation Debt over EAV:	0.15%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Pearl City Park District

Unit Code: 089/030/12 County: Stephenson

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$108,900

Equalized Assessed Valuation: \$40,839,342

Population: 3,000

Employees:

 Full Time:

 Part Time: 7

 Salaries Paid: \$44,643

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 13:	\$135,103	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$45	\$52	\$27
Revenue Collected During FY 13:	\$110,973	\$231,035	\$137,950
Expenditures During FY 13:	\$100,362	\$237,417	\$126,005
Per Capita Revenue:	\$37	\$64	\$42
Per Capita Expenditures:	\$33	\$65	\$38
Revenues over (under) Expenditures:	\$10,611	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	145.19%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$145,714	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$49	\$55	\$28

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$145,714	\$55,359	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Pekin Park District		
Unit Code:	090/040/12	County:	Tazewell
Fiscal Year End:	6/30/2013		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,837,561		
Equalized Assessed Valuation:	\$489,079,342		
Population:	34,000		
Employees:			
	Full Time:	29	
	Part Time:	288	
	Salaries Paid:	\$2,455,437	

Blended Component Units	
Number Submitted =	1
	Pekin Park Foundation

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$881,586	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$26	\$107	\$69
Revenue Collected During FY 13:	\$3,553,293	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$3,709,219	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$105	\$242	\$162
Per Capita Expenditures:	\$109	\$235	\$151
Revenues over (under) Expenditures:	-\$155,926	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	27.24%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,010,381	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$30	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$688,100	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$331,617	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$8,211,193	\$9,464,202	\$5,322,208
Per Capita Debt:	\$242	\$346	\$222
General Obligation Debt over EAV:	1.65%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$2,135,000	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$63	\$49	\$
Revenue Collected During FY 13:	\$2,327,838	\$645,852	\$
Expenditures During FY 13:	\$2,096,211	\$686,133	\$
Per Capita Revenue:	\$68	\$20	\$
Per Capita Expenditures:	\$62	\$22	\$
Operating Income (loss):	\$231,627	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	105.47%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$2,210,952	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$65	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Peotone Park District**

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

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$612,589**

Equalized Assessed Valuation: **\$87,242,821**

Population: **4,157**

Employees:

 Full Time: **1**

 Part Time: **12**

 Salaries Paid: **\$41,630**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$169,478	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$41	\$52	\$27
Revenue Collected During FY 13:	\$286,472	\$231,035	\$137,950
Expenditures During FY 13:	\$531,800	\$237,417	\$126,005
Per Capita Revenue:	\$69	\$64	\$42
Per Capita Expenditures:	\$128	\$65	\$38
Revenues over (under) Expenditures:	-\$245,328	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	37.45%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$199,150	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$48	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$199,150	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$755.000	\$256,174	\$
Per Capita Debt:	\$182	\$52	\$
General Obligation Debt over EAV:	0.87%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$1.479"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$1"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$27.584"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$28.092"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$25"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$26"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$508"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="3.46%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$971"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$1"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Pitman Township Park District

Unit Code: 068/025/12 **County:** Montgomery

Fiscal Year End: 4/30/2013

Accounting Method: Cash

Appropriation or Budget: \$39,360

Equalized Assessed Valuation: \$8,958,281

Population: 508

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$4,589	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$9	\$52	\$27
Revenue Collected During FY 13:	\$39,579	\$231,035	\$137,950
Expenditures During FY 13:	\$40,536	\$237,417	\$126,005
Per Capita Revenue:	\$78	\$64	\$42
Per Capita Expenditures:	\$80	\$65	\$38
Revenues over (under) Expenditures:	-\$957	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	8.96%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$3,632	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$7	\$55	\$28
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Plainfield Park District

Unit Code: 099/085/12 County: Will

Fiscal Year End: 6/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$11,226,155

Equalized Assessed Valuation: \$7,037,879,574

Population: 125,000

Employees:

 Full Time: 41

 Part Time: 173

 Salaries Paid: \$2,636,721

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$4,069,858	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$33	\$107	\$69
Revenue Collected During FY 13:	\$6,251,088	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$5,811,088	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$50	\$242	\$162
Per Capita Expenditures:	\$46	\$235	\$151
Revenues over (under) Expenditures:	\$440,000	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	77.61%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$4,509,858	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$36	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$927,947	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$7,237,405	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$5,285,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$42	\$346	\$222
General Obligation Debt over EAV:	0.08%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$96,258	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$1	\$49	\$
Revenue Collected During FY 13:	\$155,430	\$645,852	\$
Expenditures During FY 13:	\$173,850	\$686,133	\$
Per Capita Revenue:	\$1	\$20	\$
Per Capita Expenditures:	\$1	\$22	\$
Operating Income (loss):	-\$18,420	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	48.84%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$84,900	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$1	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Pleasant Dale Park District	
Unit Code:	016/600/12	County: Cook
Fiscal Year End:	4/30/2013	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$4,218,999	
Equalized Assessed Valuation:	\$575,105,538	
Population:	10,696	
Employees:		
	Full Time:	10
	Part Time:	120
	Salaries Paid:	\$1,031,226

Blended Component Units	

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$3,541,113	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$331	\$107	\$69
Revenue Collected During FY 13:	\$2,109,763	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$1,646,053	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$197	\$242	\$162
Per Capita Expenditures:	\$154	\$235	\$151
Revenues over (under) Expenditures:	\$463,710	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	244.38%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$4,022,636	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$376	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$1,553,173	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1,774,284	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$6,859,722	\$9,464,202	\$5,322,208
Per Capita Debt:	\$641	\$346	\$222
General Obligation Debt over EAV:	1.20%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$4,060,500	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$380	\$49	\$
Revenue Collected During FY 13:	\$10,028	\$645,852	\$
Expenditures During FY 13:	\$1,134,523	\$686,133	\$
Per Capita Revenue:	\$1	\$20	\$
Per Capita Expenditures:	\$106	\$22	\$
Operating Income (loss):	-\$1,124,495	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	263.33%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$2,987,556	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$279	\$49	\$



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

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<input type="text" value="\$119.614"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$46"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$42.124"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$44.643"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$16"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$17"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$2.519"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="262.29%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$117.095"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$45"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$117.095"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$14.099	\$256,174	\$
Per Capita Debt:	\$5	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Pleasure Driveway Park District**

Unit Code: **072/030/12** County: **Peoria**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$101,233,735**

Equalized Assessed Valuation: **\$2,069,449,482**

Population: **130,000**

Employees:

 Full Time: **180**

 Part Time: **1,124**

 Salaries Paid: **\$13,027,229**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$10,447,287	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$80	\$107	\$69
Revenue Collected During FY 13:	\$38,778,422	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$40,750,101	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$298	\$242	\$162
Per Capita Expenditures:	\$313	\$235	\$151
Revenues over (under) Expenditures:	-\$1,971,679	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	24.01%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$9,782,176	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$75	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$602,180	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$3,585,188	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$12.610.000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$97	\$346	\$222
General Obligation Debt over EAV:	0.21%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$294,605	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$49	\$52	\$27
Revenue Collected During FY 13:	\$163,965	\$231,035	\$137,950
Expenditures During FY 13:	\$179,339	\$237,417	\$126,005
Per Capita Revenue:	\$27	\$64	\$42
Per Capita Expenditures:	\$30	\$65	\$38
Revenues over (under) Expenditures:	-\$15,374	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	155.70%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$279,231	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$47	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$279,231	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Princeton Park District**

Unit Code: 006/010/12 County: Bureau

Fiscal Year End: 6/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$3,166,521

Equalized Assessed Valuation: \$136,628,001

Population: 7,525

Employees:

 Full Time: 11

 Part Time: 80

 Salaries Paid: \$682,673

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$	\$52	\$27
Revenue Collected During FY 13:	\$1	\$231,035	\$137,950
Expenditures During FY 13:	\$1	\$237,417	\$126,005
Per Capita Revenue:	\$	\$64	\$42
Per Capita Expenditures:	\$	\$65	\$38
Revenues over (under) Expenditures:	\$	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	0.00%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2,401,795	\$256,174	\$
Per Capita Debt:	\$319	\$52	\$
General Obligation Debt over EAV:	0.59%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$3,819,041	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$508	\$4	\$
Revenue Collected During FY 13:	\$1,801,155	\$16,572	\$
Expenditures During FY 13:	\$1,882,490	\$20,295	\$
Per Capita Revenue:	\$239	\$2	\$
Per Capita Expenditures:	\$250	\$2	\$
Operating Income (loss):	-\$81,335	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	198.55%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$3,737,706	\$20,531	\$
Per Capita Ending Retained Earnings:	\$497	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Prophetstown Park District**

Unit Code: 098/020/12 County: Whiteside

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$454,600

Equalized Assessed Valuation: \$39,975,000

Population: 2,600

Employees:

 Full Time: 1

 Part Time: 15

 Salaries Paid: \$118,533

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$43,055	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$17	\$52	\$27
Revenue Collected During FY 13:	\$304,725	\$231,035	\$137,950
Expenditures During FY 13:	\$382,251	\$237,417	\$126,005
Per Capita Revenue:	\$117	\$64	\$42
Per Capita Expenditures:	\$147	\$65	\$38
Revenues over (under) Expenditures:	-\$77,526	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	23.68%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$90,529	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$35	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$90,529	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$214.125	\$256,174	\$
Per Capita Debt:	\$82	\$52	\$
General Obligation Debt over EAV:	0.31%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Prospect Heights Park District**

Unit Code: 016/620/12 County: Cook

Fiscal Year End: 12/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$6,639,810

Equalized Assessed Valuation: \$348,253,098

Population: 15,000

Employees:

 Full Time: 15

 Part Time: 50

 Salaries Paid: \$1,553,097

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$1,087,209	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$72	\$107	\$69
Revenue Collected During FY 13:	\$4,069,557	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$3,440,285	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$271	\$242	\$162
Per Capita Expenditures:	\$229	\$235	\$151
Revenues over (under) Expenditures:	\$629,272	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	35.10%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,207,621	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$81	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$907,552	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$617,706	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$8,787,633	\$9,464,202	\$5,322,208
Per Capita Debt:	\$586	\$346	\$222
General Obligation Debt over EAV:	2.49%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Quincy Park District**

Unit Code: **001/010/12** County: **Adams**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,575,100**

Equalized Assessed Valuation: **\$569,998,685**

Population: **40,658**

Employees:

Full Time: **26**

Part Time: **224**

Salaries Paid: **\$1,789,533**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$2,723,470	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$67	\$107	\$69
Revenue Collected During FY 13:	\$3,124,849	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$2,886,562	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$77	\$242	\$162
Per Capita Expenditures:	\$71	\$235	\$151
Revenues over (under) Expenditures:	\$238,287	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	97.44%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$2,812,555	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$69	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$2,074,812	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$891,872	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,024,884	\$9,464,202	\$5,322,208
Per Capita Debt:	\$25	\$346	\$222
General Obligation Debt over EAV:	0.14%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$3,084,596	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$76	\$49	\$
Revenue Collected During FY 13:	\$1,147,653	\$645,852	\$
Expenditures During FY 13:	\$1,255,516	\$686,133	\$
Per Capita Revenue:	\$28	\$20	\$
Per Capita Expenditures:	\$31	\$22	\$
Operating Income (loss):	-\$107,863	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	258.93%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$3,250,900	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$80	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Rantoul Park District**

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

Fiscal Year End: **12/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,739,194**

Equalized Assessed Valuation: **\$86,179,129**

Population: **12,937**

Employees:

Full Time: **3**

Part Time: **44**

Salaries Paid: **\$208,643**

Blended Component Units

Number Submitted = 1
Rantoul Park District

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$87,387	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$7	\$52	\$27
Revenue Collected During FY 13:	\$732,246	\$231,035	\$137,950
Expenditures During FY 13:	\$827,582	\$237,417	\$126,005
Per Capita Revenue:	\$57	\$64	\$42
Per Capita Expenditures:	\$64	\$65	\$38
Revenues over (under) Expenditures:	-\$95,336	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	11.33%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$93,778	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$7	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$53,185	\$7,006	\$
Total Unreserved Funds:	\$40,593	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$53,185	\$58,738	\$
Total Unrestricted Net Assets:	\$40,593	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$120.000	\$256,174	\$
Per Capita Debt:	\$9	\$52	\$
General Obligation Debt over EAV:	0.14%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Raymond Park District**

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

Fiscal Year End: **7/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$47,292**

Equalized Assessed Valuation: **\$10,898,651**

Population: **900**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$3,880**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$14,388	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$16	\$52	\$27
Revenue Collected During FY 13:	\$18,997	\$231,035	\$137,950
Expenditures During FY 13:	\$20,338	\$237,417	\$126,005
Per Capita Revenue:	\$21	\$64	\$42
Per Capita Expenditures:	\$23	\$65	\$38
Revenues over (under) Expenditures:	-\$1,341	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	64.15%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$13,047	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$14	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Ridgeville Park District**

Unit Code: 016/640/12 County: Cook

Fiscal Year End: 6/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$732,675

Equalized Assessed Valuation: \$515,520,658

Population: 73,000

Employees:

 Full Time: 5

 Part Time: 58

 Salaries Paid: \$335,611

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$366,318	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$5	\$52	\$27
Revenue Collected During FY 13:	\$699,918	\$231,035	\$137,950
Expenditures During FY 13:	\$605,789	\$237,417	\$126,005
Per Capita Revenue:	\$10	\$64	\$42
Per Capita Expenditures:	\$8	\$65	\$38
Revenues over (under) Expenditures:	\$94,129	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	72.51%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$439,280	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$6	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$476,624	\$58,738	\$
Total Unrestricted Net Assets:	\$477,294	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **River Forest Park District**

Unit Code: **016/660/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,337,612**

Equalized Assessed Valuation: **\$573,104,464**

Population: **11,172**

Employees:

Full Time: **8**

Part Time: **43**

Salaries Paid: **\$508,816**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$584,716	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$52	\$107	\$69
Revenue Collected During FY 13:	\$1,863,771	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$1,461,934	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$167	\$242	\$162
Per Capita Expenditures:	\$131	\$235	\$151
Revenues over (under) Expenditures:	\$401,837	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	49.29%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$720,553	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$64	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$106,798	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$2,011,807	\$3,348,349	\$1,587,490



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$62.040	\$9,464,202	\$5,322,208
Per Capita Debt:	\$6	\$346	\$222
General Obligation Debt over EAV:	0.01%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$523,340	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$35	\$107	\$69
Revenue Collected During FY 13:	\$4,245,475	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$4,090,368	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$283	\$242	\$162
Per Capita Expenditures:	\$273	\$235	\$151
Revenues over (under) Expenditures:	\$155,107	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	16.59%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$678,447	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$45	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$501,648	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$3,885,021	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$8,135,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$542	\$346	\$222
General Obligation Debt over EAV:	0.00%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Roanoke Park District**

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

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$134,100**

Equalized Assessed Valuation: **\$26,451,111**

Population: **2,558**

Employees:

 Full Time:

 Part Time: **17**

 Salaries Paid: **\$41,334**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$65,817	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$26	\$52	\$27
Revenue Collected During FY 13:	\$141,390	\$231,035	\$137,950
Expenditures During FY 13:	\$135,629	\$237,417	\$126,005
Per Capita Revenue:	\$55	\$64	\$42
Per Capita Expenditures:	\$53	\$65	\$38
Revenues over (under) Expenditures:	\$5,761	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	52.77%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$71,578	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$28	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$71,678	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Rockford Park District**

Unit Code: **101/010/12** County: **Winnebago**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$47,276,163**

Equalized Assessed Valuation: **\$2,243,574,879**

Population: **199,463**

Employees:

 Full Time: **172**

 Part Time: **1,656**

 Salaries Paid: **\$14,689,396**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$8,716,137	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$44	\$107	\$69
Revenue Collected During FY 13:	\$30,115,958	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$28,646,788	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$151	\$242	\$162
Per Capita Expenditures:	\$144	\$235	\$151
Revenues over (under) Expenditures:	\$1,469,170	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	30.70%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$8,794,378	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$44	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$7,885,785	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	-\$10,245,096	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$29,760,604	\$9,464,202	\$5,322,208
Per Capita Debt:	\$149	\$346	\$222
General Obligation Debt over EAV:	0.58%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Rolling Meadows Park District	
Unit Code:	016/680/12	County: Cook
Fiscal Year End:	4/30/2013	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$9,263,100	
Equalized Assessed Valuation:	\$725,257,238	
Population:	22,500	
Employees:		
Full Time:	36	
Part Time:	130	
Salaries Paid:	\$2,709,005	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,295,369	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$58	\$107	\$69
Revenue Collected During FY 13:	\$6,676,954	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$6,341,104	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$297	\$242	\$162
Per Capita Expenditures:	\$282	\$235	\$151
Revenues over (under) Expenditures:	\$335,850	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	24.41%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,548,165	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$69	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,852,007	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$846,072	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2,955,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$131	\$346	\$222
General Obligation Debt over EAV:	0.09%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$4,209,987	\$9,464,202	\$5,322,208
Per Capita Debt:	\$185	\$346	\$222
General Obligation Debt over EAV:	0.61%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$576,991"/>	<input type="text" value="\$3,006,427"/>	<input type="text" value="\$1,483,579"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$130"/>	<input type="text" value="\$107"/>	<input type="text" value="\$69"/>
Revenue Collected During FY 13:	<input type="text" value="\$1,189,823"/>	<input type="text" value="\$6,136,846"/>	<input type="text" value="\$3,476,959"/>
Expenditures During FY 13:	<input type="text" value="\$1,065,430"/>	<input type="text" value="\$5,914,351"/>	<input type="text" value="\$3,463,030"/>
Per Capita Revenue:	<input type="text" value="\$268"/>	<input type="text" value="\$242"/>	<input type="text" value="\$162"/>
Per Capita Expenditures:	<input type="text" value="\$240"/>	<input type="text" value="\$235"/>	<input type="text" value="\$151"/>
Revenues over (under) Expenditures:	<input type="text" value="\$124,393"/>	<input type="text" value="\$222,495"/>	<input type="text" value="\$180,801"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="65.83%"/>	<input type="text" value="52.63%"/>	<input type="text" value="45.00%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$701,384"/>	<input type="text" value="\$2,962,991"/>	<input type="text" value="\$1,579,996"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$158"/>	<input type="text" value="\$105"/>	<input type="text" value="\$75"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$42,650"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$30,138"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$697,849"/>	<input type="text" value="\$1,407,207"/>	<input type="text" value="\$844,997"/>
Total Unrestricted Net Assets:	<input type="text" value="\$463,434"/>	<input type="text" value="\$3,348,349"/>	<input type="text" value="\$1,587,490"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$887,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$200	\$346	\$222
General Obligation Debt over EAV:	0.31%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Rossville Park District**

Unit Code: **092/010/12** County: **Vermilion**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$62,432**

Equalized Assessed Valuation: **\$19,245,140**

Population: **1,331**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

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 13:	\$28,057	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$21	\$52	\$27
Revenue Collected During FY 13:	\$16,415	\$231,035	\$137,950
Expenditures During FY 13:	\$15,550	\$237,417	\$126,005
Per Capita Revenue:	\$12	\$64	\$42
Per Capita Expenditures:	\$12	\$65	\$38
Revenues over (under) Expenditures:	\$865	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	185.99%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$28,922	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$22	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Round Lake Area Park District**

Unit Code: 049/095/12 County: Lake

Fiscal Year End: 6/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$12,414,645

Equalized Assessed Valuation: \$780,173,887

Population: 58,000

Employees:

 Full Time: 48

 Part Time: 8

 Salaries Paid: \$3,518,289

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$2,669,110	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$46	\$107	\$69
Revenue Collected During FY 13:	\$8,295,681	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$7,893,567	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$143	\$242	\$162
Per Capita Expenditures:	\$136	\$235	\$151
Revenues over (under) Expenditures:	\$402,114	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	38.91%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$3,071,224	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$53	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$2,735,548	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1,745,164	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$8,935,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$154	\$346	\$222
General Obligation Debt over EAV:	0.26%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$215.000	\$256,174	\$
Per Capita Debt:	\$139	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Salt Creek Rural Park District		
Unit Code:	016/700/12	County:	Cook
Fiscal Year End:	4/30/2013		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,920,362		
Equalized Assessed Valuation:	\$170,670,695		
Population:	4,500		
Employees:			
	Full Time:	15	
	Part Time:	155	
	Salaries Paid:	\$1,049,608	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$483,705	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$107	\$107	\$69
Revenue Collected During FY 13:	\$2,372,421	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$2,113,673	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$527	\$242	\$162
Per Capita Expenditures:	\$470	\$235	\$151
Revenues over (under) Expenditures:	\$258,748	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	35.13%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$742,453	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$165	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$847,858	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1,259,923	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$4,146,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$921	\$346	\$222
General Obligation Debt over EAV:	0.37%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$5.362"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$8"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$31.878"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$28.045"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$49"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$43"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="\$3.833"/>	<input type="text" value="-6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="32.79%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$9.195"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$14"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Sandwich Park District**

Unit Code: 019/060/12 County: Dekalb

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$745,580

Equalized Assessed Valuation: \$145,040,153

Population: 7,377

Employees:

 Full Time: 2

 Part Time: 20

 Salaries Paid: \$256,512

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$201,542	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$27	\$52	\$27
Revenue Collected During FY 13:	\$632,550	\$231,035	\$137,950
Expenditures During FY 13:	\$680,230	\$237,417	\$126,005
Per Capita Revenue:	\$86	\$64	\$42
Per Capita Expenditures:	\$92	\$65	\$38
Revenues over (under) Expenditures:	-\$47,680	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	22.62%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$153,862	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$21	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$403,588	\$58,738	\$
Total Unrestricted Net Assets:	\$45,056	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$411.399	\$256,174	\$
Per Capita Debt:	\$56	\$52	\$
General Obligation Debt over EAV:	0.28%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<input type="text" value="\$62.135"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$12"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$197.962"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$185.670"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$40"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$37"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="\$12.292"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="37.14%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$68.957"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$14"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$219.612"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$49.032"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$60.000	\$256,174	\$
Per Capita Debt:	\$12	\$52	\$
General Obligation Debt over EAV:	0.17%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$434,926	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$87	\$4	\$
Revenue Collected During FY 13:	\$129,418	\$16,572	\$
Expenditures During FY 13:	\$146,374	\$20,295	\$
Per Capita Revenue:	\$26	\$2	\$
Per Capita Expenditures:	\$29	\$2	\$
Operating Income (loss):	-\$16,956	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	289.29%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$423,440	\$20,531	\$
Per Capita Ending Retained Earnings:	\$85	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$4,987,813	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$67	\$107	\$69
Revenue Collected During FY 13:	\$19,858,461	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$18,743,756	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$268	\$242	\$162
Per Capita Expenditures:	\$253	\$235	\$151
Revenues over (under) Expenditures:	\$1,114,705	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	32.60%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$6,110,518	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$82	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$2,269,947	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$9,675,359	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$20,430,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$275	\$346	\$222
General Obligation Debt over EAV:	0.59%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$18,962,640	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$255	\$49	\$
Revenue Collected During FY 13:	\$2,313,149	\$645,852	\$
Expenditures During FY 13:	\$3,354,274	\$686,133	\$
Per Capita Revenue:	\$31	\$20	\$
Per Capita Expenditures:	\$45	\$22	\$
Operating Income (loss):	-\$1,041,125	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	689.30%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$23,121,073	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$311	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Skokie Park District**

Unit Code: **016/720/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$27,670,595**

Equalized Assessed Valuation: **\$2,332,039,820**

Population: **64,784**

Employees:

 Full Time: **75**

 Part Time: **343**

 Salaries Paid: **\$8,476,350**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$5,732,914	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$88	\$107	\$69
Revenue Collected During FY 13:	\$17,187,247	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$16,178,417	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$265	\$242	\$162
Per Capita Expenditures:	\$250	\$235	\$151
Revenues over (under) Expenditures:	\$1,008,830	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	43.32%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$7,008,960	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$108	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$4,518,555	\$42,650	\$
Total Unreserved Funds:	\$2,490,405	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$40,726,484	\$9,464,202	\$5,322,208
Per Capita Debt:	\$629	\$346	\$222
General Obligation Debt over EAV:	1.75%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$3,167,672"/>	<input type="text" value="\$3,006,427"/>	<input type="text" value="\$1,483,579"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$660"/>	<input type="text" value="\$107"/>	<input type="text" value="\$69"/>
Revenue Collected During FY 13:	<input type="text" value="\$4,119,142"/>	<input type="text" value="\$6,136,846"/>	<input type="text" value="\$3,476,959"/>
Expenditures During FY 13:	<input type="text" value="\$3,200,658"/>	<input type="text" value="\$5,914,351"/>	<input type="text" value="\$3,463,030"/>
Per Capita Revenue:	<input type="text" value="\$858"/>	<input type="text" value="\$242"/>	<input type="text" value="\$162"/>
Per Capita Expenditures:	<input type="text" value="\$667"/>	<input type="text" value="\$235"/>	<input type="text" value="\$151"/>
Revenues over (under) Expenditures:	<input type="text" value="\$918,484"/>	<input type="text" value="\$222,495"/>	<input type="text" value="\$180,801"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="102.67%"/>	<input type="text" value="52.63%"/>	<input type="text" value="45.00%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$3,286,156"/>	<input type="text" value="\$2,962,991"/>	<input type="text" value="\$1,579,996"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$685"/>	<input type="text" value="\$105"/>	<input type="text" value="\$75"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$42,650"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$30,138"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$1,407,207"/>	<input type="text" value="\$844,997"/>
Total Unrestricted Net Assets:	<input type="text" value="\$4,370,667"/>	<input type="text" value="\$3,348,349"/>	<input type="text" value="\$1,587,490"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$8,151,257	\$9,464,202	\$5,322,208
Per Capita Debt:	\$1,698	\$346	\$222
General Obligation Debt over EAV:	0.04%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$42.003	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$8	\$52	\$27
Revenue Collected During FY 13:	\$36.021	\$231,035	\$137,950
Expenditures During FY 13:	\$29.215	\$237,417	\$126,005
Per Capita Revenue:	\$7	\$64	\$42
Per Capita Expenditures:	\$6	\$65	\$38
Revenues over (under) Expenditures:	\$6.806	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	167.07%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$48.809	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$10	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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 13:	<input type="text" value="\$226,542"/>	<input type="text" value="\$3,006,427"/>	<input type="text" value="\$1,483,579"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$2"/>	<input type="text" value="\$107"/>	<input type="text" value="\$69"/>
Revenue Collected During FY 13:	<input type="text" value="\$14,047,709"/>	<input type="text" value="\$6,136,846"/>	<input type="text" value="\$3,476,959"/>
Expenditures During FY 13:	<input type="text" value="\$14,568,667"/>	<input type="text" value="\$5,914,351"/>	<input type="text" value="\$3,463,030"/>
Per Capita Revenue:	<input type="text" value="\$109"/>	<input type="text" value="\$242"/>	<input type="text" value="\$162"/>
Per Capita Expenditures:	<input type="text" value="\$113"/>	<input type="text" value="\$235"/>	<input type="text" value="\$151"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$520,958"/>	<input type="text" value="\$222,495"/>	<input type="text" value="\$180,801"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="-4.18%"/>	<input type="text" value="52.63%"/>	<input type="text" value="45.00%"/>
Ending Fund Balance for FY 13:	<input type="text" value="-\$609,465"/>	<input type="text" value="\$2,962,991"/>	<input type="text" value="\$1,579,996"/>
Per Capita Ending Fund Balance:	<input type="text" value="-\$5"/>	<input type="text" value="\$105"/>	<input type="text" value="\$75"/>

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$42,650"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$30,138"/>	<input type="text" value="\$"/>

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$2,467,798"/>	<input type="text" value="\$1,407,207"/>	<input type="text" value="\$844,997"/>
Total Unrestricted Net Assets:	<input type="text" value="-\$3,220,097"/>	<input type="text" value="\$3,348,349"/>	<input type="text" value="\$1,587,490"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$13,902,440	\$9,464,202	\$5,322,208
Per Capita Debt:	\$108	\$346	\$222
General Obligation Debt over EAV:	0.32%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$10,504,450"/>	<input type="text" value="\$3,006,427"/>	<input type="text" value="\$1,483,579"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$317"/>	<input type="text" value="\$107"/>	<input type="text" value="\$69"/>
Revenue Collected During FY 13:	<input type="text" value="\$13,659,651"/>	<input type="text" value="\$6,136,846"/>	<input type="text" value="\$3,476,959"/>
Expenditures During FY 13:	<input type="text" value="\$10,981,600"/>	<input type="text" value="\$5,914,351"/>	<input type="text" value="\$3,463,030"/>
Per Capita Revenue:	<input type="text" value="\$412"/>	<input type="text" value="\$242"/>	<input type="text" value="\$162"/>
Per Capita Expenditures:	<input type="text" value="\$331"/>	<input type="text" value="\$235"/>	<input type="text" value="\$151"/>
Revenues over (under) Expenditures:	<input type="text" value="\$2,678,051"/>	<input type="text" value="\$222,495"/>	<input type="text" value="\$180,801"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="48.35%"/>	<input type="text" value="52.63%"/>	<input type="text" value="45.00%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$5,309,552"/>	<input type="text" value="\$2,962,991"/>	<input type="text" value="\$1,579,996"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$160"/>	<input type="text" value="\$105"/>	<input type="text" value="\$75"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$42,650"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$30,138"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$1,465,075"/>	<input type="text" value="\$1,407,207"/>	<input type="text" value="\$844,997"/>
Total Unrestricted Net Assets:	<input type="text" value="\$1,606,811"/>	<input type="text" value="\$3,348,349"/>	<input type="text" value="\$1,587,490"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$31,875,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$961	\$346	\$222
General Obligation Debt over EAV:	1.20%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$44,800"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$31"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$37,478"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$15,509"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$26"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$11"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="\$21,969"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="430.52%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$66,769"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$46"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$56,749"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$40.795	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$19	\$52	\$27
Revenue Collected During FY 13:	\$69.285	\$231,035	\$137,950
Expenditures During FY 13:	\$79.809	\$237,417	\$126,005
Per Capita Revenue:	\$33	\$64	\$42
Per Capita Expenditures:	\$38	\$65	\$38
Revenues over (under) Expenditures:	-\$10.524	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	37.93%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$30.271	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$14	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Sterling Park District**

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

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,495,550**

Equalized Assessed Valuation: **\$220,559,257**

Population: **20,200**

Employees:

Full Time: **20**

Part Time: **200**

Salaries Paid: **\$1,562,070**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$418,367	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$21	\$107	\$69
Revenue Collected During FY 13:	\$3,548,440	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$4,251,345	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$176	\$242	\$162
Per Capita Expenditures:	\$210	\$235	\$151
Revenues over (under) Expenditures:	-\$702,905	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	6.66%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$283,162	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$14	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	-\$2,922,448	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$8,425,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$417	\$346	\$222
General Obligation Debt over EAV:	0.58%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$202,418	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$273	\$52	\$27
Revenue Collected During FY 13:	\$72,320	\$231,035	\$137,950
Expenditures During FY 13:	\$56,750	\$237,417	\$126,005
Per Capita Revenue:	\$97	\$64	\$42
Per Capita Expenditures:	\$76	\$65	\$38
Revenues over (under) Expenditures:	\$15,570	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	384.12%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$217,988	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$294	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$198,192	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$329,786	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$94	\$52	\$27
Revenue Collected During FY 13:	\$311,595	\$231,035	\$137,950
Expenditures During FY 13:	\$466,678	\$237,417	\$126,005
Per Capita Revenue:	\$89	\$64	\$42
Per Capita Expenditures:	\$133	\$65	\$38
Revenues over (under) Expenditures:	-\$155,083	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	37.44%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$174,703	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$50	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$174,703	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<input type="text" value="\$51,926"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$40"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$41,310"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$37,841"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$32"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$29"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="\$3,469"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="146.39%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$55,395"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$43"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$55,395"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Streamwood Park District		
Unit Code:	016/740/12	County:	Cook
Fiscal Year End:	4/30/2013		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,902,700		
Equalized Assessed Valuation:	\$757,768,551		
Population:	35,695		
Employees:			
	Full Time:	25	
	Part Time:	130	
	Salaries Paid:	\$2,332,885	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,233,507	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$35	\$107	\$69
Revenue Collected During FY 13:	\$4,861,767	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$4,898,133	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$136	\$242	\$162
Per Capita Expenditures:	\$137	\$235	\$151
Revenues over (under) Expenditures:	-\$36,366	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	19.91%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$975,141	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$27	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,952,425	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1,048,232	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$7,819,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$219	\$346	\$222
General Obligation Debt over EAV:	0.35%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Sugar Grove Park District**

Unit Code: **045/020/12** County: **Kane**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,024,000**

Equalized Assessed Valuation: **\$397,067,809**

Population: **18,000**

Employees:

 Full Time: **6**

 Part Time: **30**

 Salaries Paid: **\$393,868**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$953,413	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$53	\$107	\$69
Revenue Collected During FY 13:	\$1,278,448	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$995,420	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$71	\$242	\$162
Per Capita Expenditures:	\$55	\$235	\$151
Revenues over (under) Expenditures:	\$283,028	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	124.21%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,236,441	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$69	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$141,878	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1,094,563	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$9,464,202	\$5,322,208
Per Capita Debt:	\$	\$346	\$222
General Obligation Debt over EAV:	0.00%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	-\$236,099	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	-\$23	\$52	\$27
Revenue Collected During FY 13:	\$606,029	\$231,035	\$137,950
Expenditures During FY 13:	\$745,706	\$237,417	\$126,005
Per Capita Revenue:	\$58	\$64	\$42
Per Capita Expenditures:	\$72	\$65	\$38
Revenues over (under) Expenditures:	-\$139,677	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	-71.13%	195.54%	71.90%
Ending Fund Balance for FY 13:	-\$530,449	\$187,545	\$68,801
Per Capita Ending Fund Balance:	-\$51	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$527,071	\$58,738	\$
Total Unrestricted Net Assets:	-\$31,191	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$465.930	\$256,174	\$
Per Capita Debt:	\$45	\$52	\$
General Obligation Debt over EAV:	0.33%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Sumner Park District**

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

Fiscal Year End: **7/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$120,888**

Equalized Assessed Valuation: **\$75,700,679**

Population: **3,500**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$4,532**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$70.608	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$20	\$52	\$27
Revenue Collected During FY 13:	\$120.850	\$231,035	\$137,950
Expenditures During FY 13:	\$128.661	\$237,417	\$126,005
Per Capita Revenue:	\$35	\$64	\$42
Per Capita Expenditures:	\$37	\$65	\$38
Revenues over (under) Expenditures:	-\$7.811	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	48.81%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$62.797	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$18	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$62.797	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$265.000	\$256,174	\$
Per Capita Debt:	\$76	\$52	\$
General Obligation Debt over EAV:	0.35%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Sumpter Township Park District**

Unit Code: 018/010/12 County: Cumberland

Fiscal Year End: 6/30/2013

Accounting Method: Cash

Appropriation or Budget: \$29,256

Equalized Assessed Valuation: \$19,711,829

Population: 1,980

Employees:

 Full Time:

 Part Time: 10

 Salaries Paid: \$4,436

Blended Component Units

Empty box for Blended Component Units data.

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$58,216	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$29	\$52	\$27
Revenue Collected During FY 13:	\$39,023	\$231,035	\$137,950
Expenditures During FY 13:	\$27,549	\$237,417	\$126,005
Per Capita Revenue:	\$20	\$64	\$42
Per Capita Expenditures:	\$14	\$65	\$38
Revenues over (under) Expenditures:	\$11,474	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	252.97%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$69,690	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$35	\$55	\$28
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$3,033,600	\$9,464,202	\$5,322,208
Per Capita Debt:	\$178	\$346	\$222
General Obligation Debt over EAV:	0.32%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$307,252	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$18	\$49	\$
Revenue Collected During FY 13:	\$544,981	\$645,852	\$
Expenditures During FY 13:	\$629,266	\$686,133	\$
Per Capita Revenue:	\$32	\$20	\$
Per Capita Expenditures:	\$37	\$22	\$
Operating Income (loss):	-\$84,285	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	66.17%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$416,389	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$24	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Taylorville Comm Pleasure
Driveway Park District

Unit Code: 011/010/12 County: Christian

Fiscal Year End: 2/28/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$854,269

Equalized Assessed Valuation: \$204,287,408

Population: 25,000

Employees:

Full Time: 8

Part Time: 25

Salaries Paid: \$336,761

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 13:	\$911.351	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$36	\$52	\$27
Revenue Collected During FY 13:	\$749.582	\$231,035	\$137,950
Expenditures During FY 13:	\$724.021	\$237,417	\$126,005
Per Capita Revenue:	\$30	\$64	\$42
Per Capita Expenditures:	\$29	\$65	\$38
Revenues over (under) Expenditures:	\$25.561	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	78.22%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$566.312	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$23	\$55	\$28

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$415.988	\$58,738	\$
Total Unrestricted Net Assets:	\$185.592	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$285.000	\$256,174	\$
Per Capita Debt:	\$11	\$52	\$
General Obligation Debt over EAV:	0.14%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$437,130	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$17	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$33,256	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$1	\$2	\$
Operating Income (loss):	-\$33,256	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	2328.82%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$774,474	\$20,531	\$
Per Capita Ending Retained Earnings:	\$31	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$98,062	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$63	\$52	\$27
Revenue Collected During FY 13:	\$122,344	\$231,035	\$137,950
Expenditures During FY 13:	\$153,231	\$237,417	\$126,005
Per Capita Revenue:	\$79	\$64	\$42
Per Capita Expenditures:	\$99	\$65	\$38
Revenues over (under) Expenditures:	-\$30,887	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	43.84%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$67,175	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$43	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$67,175	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **The Greater Brownstown Park District**

Unit Code: 026/030/12 County: Fayette

Fiscal Year End: 4/30/2013

Accounting Method: Cash

Appropriation or Budget: \$48,515

Equalized Assessed Valuation: \$16,864,164

Population: 3,000

Employees:

 Full Time:

 Part Time: 1

 Salaries Paid: \$1,177

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$28.633	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$10	\$52	\$27
Revenue Collected During FY 13:	\$27.668	\$231,035	\$137,950
Expenditures During FY 13:	\$19.716	\$237,417	\$126,005
Per Capita Revenue:	\$9	\$64	\$42
Per Capita Expenditures:	\$7	\$65	\$38
Revenues over (under) Expenditures:	\$7.952	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	185.56%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$36.585	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$12	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$3,345,983"/>	<input type="text" value="\$3,006,427"/>	<input type="text" value="\$1,483,579"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$59"/>	<input type="text" value="\$107"/>	<input type="text" value="\$69"/>
Revenue Collected During FY 13:	<input type="text" value="\$5,156,597"/>	<input type="text" value="\$6,136,846"/>	<input type="text" value="\$3,476,959"/>
Expenditures During FY 13:	<input type="text" value="\$4,600,928"/>	<input type="text" value="\$5,914,351"/>	<input type="text" value="\$3,463,030"/>
Per Capita Revenue:	<input type="text" value="\$90"/>	<input type="text" value="\$242"/>	<input type="text" value="\$162"/>
Per Capita Expenditures:	<input type="text" value="\$81"/>	<input type="text" value="\$235"/>	<input type="text" value="\$151"/>
Revenues over (under) Expenditures:	<input type="text" value="\$555,669"/>	<input type="text" value="\$222,495"/>	<input type="text" value="\$180,801"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="84.80%"/>	<input type="text" value="52.63%"/>	<input type="text" value="45.00%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$3,901,652"/>	<input type="text" value="\$2,962,991"/>	<input type="text" value="\$1,579,996"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$68"/>	<input type="text" value="\$105"/>	<input type="text" value="\$75"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$42,650"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$30,138"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$2,336,261"/>	<input type="text" value="\$1,407,207"/>	<input type="text" value="\$844,997"/>
Total Unrestricted Net Assets:	<input type="text" value="\$13,489,071"/>	<input type="text" value="\$3,348,349"/>	<input type="text" value="\$1,587,490"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$14,347,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$251	\$346	\$222
General Obligation Debt over EAV:	0.98%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$7,170,665	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$125	\$49	\$
Revenue Collected During FY 13:	\$1,342,618	\$645,852	\$
Expenditures During FY 13:	\$1,324,450	\$686,133	\$
Per Capita Revenue:	\$23	\$20	\$
Per Capita Expenditures:	\$23	\$22	\$
Operating Income (loss):	\$18,168	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	542.78%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$7,188,833	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$126	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Tolono Park District

Unit Code: 010/025/12 County: Champaign

Fiscal Year End: 4/30/2013

Accounting Method: Cash

Appropriation or Budget: \$299,500

Equalized Assessed Valuation: \$35,048,722

Population: 3,552

Employees:

 Full Time: 1

 Part Time: 14

 Salaries Paid: \$106,831

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$157,965	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$44	\$52	\$27
Revenue Collected During FY 13:	\$317,120	\$231,035	\$137,950
Expenditures During FY 13:	\$300,976	\$237,417	\$126,005
Per Capita Revenue:	\$89	\$64	\$42
Per Capita Expenditures:	\$85	\$65	\$38
Revenues over (under) Expenditures:	\$16,144	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	57.85%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$174,109	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$49	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$189,905	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$19.203"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$14"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$82.614"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$82.851"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$59"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$59"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$237"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="22.89%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$18.966"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$14"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Tremont Area Park District**

Unit Code: 090/070/12 County: Tazewell

Fiscal Year End: 3/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$425,829

Equalized Assessed Valuation: \$105,344,255

Population: 5,022

Employees:

 Full Time: 1

 Part Time: 61

 Salaries Paid: \$152,948

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$93,027	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$19	\$52	\$27
Revenue Collected During FY 13:	\$429,427	\$231,035	\$137,950
Expenditures During FY 13:	\$428,432	\$237,417	\$126,005
Per Capita Revenue:	\$86	\$64	\$42
Per Capita Expenditures:	\$85	\$65	\$38
Revenues over (under) Expenditures:	\$995	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	1.97%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$8,425	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$2	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$59,511	\$58,738	\$
Total Unrestricted Net Assets:	\$6,952	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$961.091	\$256,174	\$
Per Capita Debt:	\$191	\$52	\$
General Obligation Debt over EAV:	0.82%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Tri-Township Park District**

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

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,425,120**

Equalized Assessed Valuation: **\$344,063,645**

Population: **13,278**

Employees:

 Full Time: **5**

 Part Time: **57**

 Salaries Paid: **\$296,861**

Blended Component Units

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$495,252	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$37	\$52	\$27
Revenue Collected During FY 13:	\$838,360	\$231,035	\$137,950
Expenditures During FY 13:	\$806,826	\$237,417	\$126,005
Per Capita Revenue:	\$63	\$64	\$42
Per Capita Expenditures:	\$61	\$65	\$38
Revenues over (under) Expenditures:	\$31,534	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	352.38%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$2,843,065	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$214	\$55	\$28
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$2,759,155	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$768.900	\$256,174	\$
Per Capita Debt:	\$58	\$52	\$
General Obligation Debt over EAV:	0.12%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$39,968	\$16,572	\$
Expenditures During FY 13:	\$522,604	\$20,295	\$
Per Capita Revenue:	\$3	\$2	\$
Per Capita Expenditures:	\$39	\$2	\$
Operating Income (loss):	-\$482,636	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	-92.35%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	-\$482,636	\$20,531	\$
Per Capita Ending Retained Earnings:	-\$36	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$15,100,623	\$9,464,202	\$5,322,208
Per Capita Debt:	\$366	\$346	\$222
General Obligation Debt over EAV:	0.20%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$4	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$539,341	\$645,852	\$
Expenditures During FY 13:	\$592,109	\$686,133	\$
Per Capita Revenue:	\$13	\$20	\$
Per Capita Expenditures:	\$14	\$22	\$
Operating Income (loss):	-\$52,768	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$6	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

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

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<input type="text" value="\$39.873"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$31"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$43.704"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$39.536"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$34"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$30"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="\$4.168"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="111.39%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$44.041"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$34"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$44.042"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$654,348"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$106"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$644,184"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$648,544"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$104"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$105"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="-4,360"/>	<input type="text" value="-6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="100.22%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$649,988"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$105"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$71,775"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$578,213"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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: 4/30/2013

Accounting Method: Cash

Appropriation or Budget: \$214,365

Equalized Assessed Valuation: \$12,687,980

Population: 1,890

Employees:

 Full Time: 3

 Part Time: 5

 Salaries Paid: \$61,388

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$67,155	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$36	\$52	\$27
Revenue Collected During FY 13:	\$210,866	\$231,035	\$137,950
Expenditures During FY 13:	\$224,568	\$237,417	\$126,005
Per Capita Revenue:	\$112	\$64	\$42
Per Capita Expenditures:	\$119	\$65	\$38
Revenues over (under) Expenditures:	-\$13,702	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	16.68%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$37,464	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$20	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$52,708	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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:	5/31/2013		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,085,608		
Equalized Assessed Valuation:	\$1,096,575,708		
Population:	25,678		
Employees:			
	Full Time:	42	
	Part Time:	350	
	Salaries Paid:	\$2,656,490	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,433,124	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$56	\$107	\$69
Revenue Collected During FY 13:	\$6,091,757	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$6,139,145	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$237	\$242	\$162
Per Capita Expenditures:	\$239	\$235	\$151
Revenues over (under) Expenditures:	-\$47,388	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	21.76%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,335,736	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$52	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$476,022	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1,926,030	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,880,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$73	\$346	\$222
General Obligation Debt over EAV:	0.17%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,696,084**

Equalized Assessed Valuation: **\$1,165,940,298**

Population: **55,000**

Employees:

Full Time: **36**

Part Time: **100**

Salaries Paid: **\$2,459,651**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$1,907,279	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$35	\$107	\$69
Revenue Collected During FY 13:	\$5,536,594	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$5,535,709	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$101	\$242	\$162
Per Capita Expenditures:	\$101	\$235	\$151
Revenues over (under) Expenditures:	\$885	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	34.47%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,908,164	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$35	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$1,275,304	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1,061,126	\$3,348,349	\$1,587,490



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$8,970,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$163	\$346	\$222
General Obligation Debt over EAV:	0.00%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$470,226**

Equalized Assessed Valuation: **\$34,040,485**

Population: **2,400**

Employees:

Full Time: **2**

Part Time: **17**

Salaries Paid: **\$115,111**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$157,096	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$65	\$52	\$27
Revenue Collected During FY 13:	\$144,828	\$231,035	\$137,950
Expenditures During FY 13:	\$182,930	\$237,417	\$126,005
Per Capita Revenue:	\$60	\$64	\$42
Per Capita Expenditures:	\$76	\$65	\$38
Revenues over (under) Expenditures:	-\$38,102	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	65.05%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$118,994	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$50	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$118,994	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$335.000	\$256,174	\$
Per Capita Debt:	\$140	\$52	\$
General Obligation Debt over EAV:	0.56%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$322,665	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$293	\$52	\$27
Revenue Collected During FY 13:	\$38,637	\$231,035	\$137,950
Expenditures During FY 13:	\$116,885	\$237,417	\$126,005
Per Capita Revenue:	\$35	\$64	\$42
Per Capita Expenditures:	\$106	\$65	\$38
Revenues over (under) Expenditures:	-\$78,248	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	209.11%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$244,417	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$222	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$222,625	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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:	4/30/2013		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,255,294		
Equalized Assessed Valuation:	\$416,061,478		
Population:	13,140		
Employees:			
	Full Time:	12	
	Part Time:	91	
	Salaries Paid:	\$1,124,420	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$370.656	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$28	\$107	\$69
Revenue Collected During FY 13:	\$2,322,921	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$2,108,832	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$177	\$242	\$162
Per Capita Expenditures:	\$160	\$235	\$151
Revenues over (under) Expenditures:	\$214,089	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	21.92%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$462,197	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$35	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$54,135	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$320,583	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$682.696	\$9,464,202	\$5,322,208
Per Capita Debt:	\$52	\$346	\$222
General Obligation Debt over EAV:	0.15%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$5.191	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$300.912	\$645,852	\$
Expenditures During FY 13:	\$286.116	\$686,133	\$
Per Capita Revenue:	\$23	\$20	\$
Per Capita Expenditures:	\$22	\$22	\$
Operating Income (loss):	\$14.796	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	14.37%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$41.108	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$3	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$13.887"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$8"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$27.971"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$32.891"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$16"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$19"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$4.920"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="27.26%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$8.967"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$5"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$3,144,991	\$9,464,202	\$5,322,208
Per Capita Debt:	\$197	\$346	\$222
General Obligation Debt over EAV:	0.94%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$604,392	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$61	\$52	\$27
Revenue Collected During FY 13:	\$344,678	\$231,035	\$137,950
Expenditures During FY 13:	\$387,874	\$237,417	\$126,005
Per Capita Revenue:	\$35	\$64	\$42
Per Capita Expenditures:	\$39	\$65	\$38
Revenues over (under) Expenditures:	-\$43,196	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	144.69%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$561,196	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$57	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$2,115	\$58,738	\$
Total Unrestricted Net Assets:	\$508,196	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$53.000	\$256,174	\$
Per Capita Debt:	\$5	\$52	\$
General Obligation Debt over EAV:	0.02%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

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

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$127,915	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$21	\$52	\$27
Revenue Collected During FY 13:	\$184,427	\$231,035	\$137,950
Expenditures During FY 13:	\$181,261	\$237,417	\$126,005
Per Capita Revenue:	\$31	\$64	\$42
Per Capita Expenditures:	\$30	\$65	\$38
Revenues over (under) Expenditures:	\$3,166	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	72.32%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$131,081	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$22	\$55	\$28
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$170,584	\$58,738	\$
Total Unrestricted Net Assets:	-\$39,503	\$104,635	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$137.374	\$256,174	\$
Per Capita Debt:	\$23	\$52	\$
General Obligation Debt over EAV:	0.26%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,081,902**

Equalized Assessed Valuation: **\$360,916,652**

Population: **13,603**

Employees:

Full Time: **13**

Part Time: **117**

Salaries Paid: **\$1,217,260**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$2,516,877	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$185	\$107	\$69
Revenue Collected During FY 13:	\$2,631,547	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$2,499,898	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$193	\$242	\$162
Per Capita Expenditures:	\$184	\$235	\$151
Revenues over (under) Expenditures:	\$131,649	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	72.54%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,813,526	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$133	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$1,190,052	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$2,224,422	\$3,348,349	\$1,587,490



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$315.868	\$9,464,202	\$5,322,208
Per Capita Debt:	\$23	\$346	\$222
General Obligation Debt over EAV:	0.09%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$25,864,238**

Equalized Assessed Valuation: **\$1,091,946,273**

Population: **88,862**

Employees:

 Full Time: **67**

 Part Time: **176**

 Salaries Paid: **\$4,430,228**

Blended Component Units

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

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$5,828,137	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$66	\$107	\$69
Revenue Collected During FY 13:	\$14,070,009	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$10,066,163	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$158	\$242	\$162
Per Capita Expenditures:	\$113	\$235	\$151
Revenues over (under) Expenditures:	\$4,003,846	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	58.48%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$5,886,630	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$66	\$105	\$75
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,334,175	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$17,706,009	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$21,326,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$240	\$346	\$222
General Obligation Debt over EAV:	0.93%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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:	4/30/2013		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,782,890		
Equalized Assessed Valuation:	\$827,862,215		
Population:	33,000		
Employees:			
	Full Time:	14	
	Part Time:	175	
	Salaries Paid:	\$1,346,177	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	-\$1,895	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$	\$107	\$69
Revenue Collected During FY 13:	\$3,744,950	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$3,526,275	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$113	\$242	\$162
Per Capita Expenditures:	\$107	\$235	\$151
Revenues over (under) Expenditures:	\$218,675	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	6.15%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$216,780	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$7	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$532,018	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	-\$254,249	\$3,348,349	\$1,587,490



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$24,284,867	\$9,464,202	\$5,322,208
Per Capita Debt:	\$736	\$346	\$222
General Obligation Debt over EAV:	2.13%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2,321,497	\$9,464,202	\$5,322,208
Per Capita Debt:	\$133	\$346	\$222
General Obligation Debt over EAV:	0.10%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$287,876	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$17	\$49	\$
Revenue Collected During FY 13:	\$187,479	\$645,852	\$
Expenditures During FY 13:	\$202,920	\$686,133	\$
Per Capita Revenue:	\$11	\$20	\$
Per Capita Expenditures:	\$12	\$22	\$
Operating Income (loss):	-\$15,441	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	134.26%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$272,435	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$16	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$908,960"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$73"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$740,361"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$889,261"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$59"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$71"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$148,900"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="89.94%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$799,830"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$64"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$182,302"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$638,695"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,159,459	\$256,174	\$
Per Capita Debt:	\$93	\$52	\$
General Obligation Debt over EAV:	0.19%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$1,289,012"/>	<input type="text" value="\$3,006,427"/>	<input type="text" value="\$1,483,579"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$51"/>	<input type="text" value="\$107"/>	<input type="text" value="\$69"/>
Revenue Collected During FY 13:	<input type="text" value="\$4,063,714"/>	<input type="text" value="\$6,136,846"/>	<input type="text" value="\$3,476,959"/>
Expenditures During FY 13:	<input type="text" value="\$3,678,127"/>	<input type="text" value="\$5,914,351"/>	<input type="text" value="\$3,463,030"/>
Per Capita Revenue:	<input type="text" value="\$162"/>	<input type="text" value="\$242"/>	<input type="text" value="\$162"/>
Per Capita Expenditures:	<input type="text" value="\$147"/>	<input type="text" value="\$235"/>	<input type="text" value="\$151"/>
Revenues over (under) Expenditures:	<input type="text" value="\$385,587"/>	<input type="text" value="\$222,495"/>	<input type="text" value="\$180,801"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="44.85%"/>	<input type="text" value="52.63%"/>	<input type="text" value="45.00%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$1,649,599"/>	<input type="text" value="\$2,962,991"/>	<input type="text" value="\$1,579,996"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$66"/>	<input type="text" value="\$105"/>	<input type="text" value="\$75"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$42,650"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$30,138"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$620,200"/>	<input type="text" value="\$1,407,207"/>	<input type="text" value="\$844,997"/>
Total Unrestricted Net Assets:	<input type="text" value="\$297,492"/>	<input type="text" value="\$3,348,349"/>	<input type="text" value="\$1,587,490"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$7,895,947	\$9,464,202	\$5,322,208
Per Capita Debt:	\$315	\$346	\$222
General Obligation Debt over EAV:	0.97%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$42,430,144	\$9,464,202	\$5,322,208
Per Capita Debt:	\$779	\$346	\$222
General Obligation Debt over EAV:	1.69%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$11,450,830	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$210	\$49	\$
Revenue Collected During FY 13:	\$8,669,031	\$645,852	\$
Expenditures During FY 13:	\$7,885,255	\$686,133	\$
Per Capita Revenue:	\$159	\$20	\$
Per Capita Expenditures:	\$145	\$22	\$
Operating Income (loss):	\$783,776	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	155.16%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$12,234,606	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$225	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$2,606,122"/>	<input type="text" value="\$3,006,427"/>	<input type="text" value="\$1,483,579"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$69"/>	<input type="text" value="\$107"/>	<input type="text" value="\$69"/>
Revenue Collected During FY 13:	<input type="text" value="\$9,172,195"/>	<input type="text" value="\$6,136,846"/>	<input type="text" value="\$3,476,959"/>
Expenditures During FY 13:	<input type="text" value="\$6,729,605"/>	<input type="text" value="\$5,914,351"/>	<input type="text" value="\$3,463,030"/>
Per Capita Revenue:	<input type="text" value="\$244"/>	<input type="text" value="\$242"/>	<input type="text" value="\$162"/>
Per Capita Expenditures:	<input type="text" value="\$179"/>	<input type="text" value="\$235"/>	<input type="text" value="\$151"/>
Revenues over (under) Expenditures:	<input type="text" value="\$2,442,590"/>	<input type="text" value="\$222,495"/>	<input type="text" value="\$180,801"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="38.71%"/>	<input type="text" value="52.63%"/>	<input type="text" value="45.00%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$2,605,258"/>	<input type="text" value="\$2,962,991"/>	<input type="text" value="\$1,579,996"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$69"/>	<input type="text" value="\$105"/>	<input type="text" value="\$75"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$42,650"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$30,138"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$402,840"/>	<input type="text" value="\$1,407,207"/>	<input type="text" value="\$844,997"/>
Total Unrestricted Net Assets:	<input type="text" value="\$8,333,160"/>	<input type="text" value="\$3,348,349"/>	<input type="text" value="\$1,587,490"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$10,457,228	\$9,464,202	\$5,322,208
Per Capita Debt:	\$278	\$346	\$222
General Obligation Debt over EAV:	0.20%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$11,540,806	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$307	\$49	\$
Revenue Collected During FY 13:	\$3,871,906	\$645,852	\$
Expenditures During FY 13:	\$4,113,335	\$686,133	\$
Per Capita Revenue:	\$103	\$20	\$
Per Capita Expenditures:	\$109	\$22	\$
Operating Income (loss):	-\$241,429	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	273.85%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$11,264,497	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$299	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	<input type="text" value="\$60.026"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$8"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$535,395"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$508,053"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$72"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$69"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="\$27,342"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="17.20%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$87,368"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$12"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>

Equity

Amounts

Averages

Medians

Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	<input type="text" value="\$76,224"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$11,144"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$18.959	\$256,174	\$
Per Capita Debt:	\$3	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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: 12/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$31,369,954

Equalized Assessed Valuation: \$1,731,359,398

Population: 27,116

Employees:

 Full Time: 71

 Part Time: 942

 Salaries Paid: \$8,865,059

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$6,151,489	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$227	\$107	\$69
Revenue Collected During FY 13:	\$18,659,663	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$17,580,924	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$688	\$242	\$162
Per Capita Expenditures:	\$648	\$235	\$151
Revenues over (under) Expenditures:	\$1,078,739	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	30.77%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$5,410,461	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$200	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$1,039,126	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1,974,815	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$22,033,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$813	\$346	\$222
General Obligation Debt over EAV:	1.20%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$288,596**

Equalized Assessed Valuation: **\$113,468,113**

Population: **5,134**

Employees:

 Full Time: **3**

 Part Time: **16**

 Salaries Paid: **\$124,453**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$10,773	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$2	\$52	\$27
Revenue Collected During FY 13:	\$226,772	\$231,035	\$137,950
Expenditures During FY 13:	\$248,083	\$237,417	\$126,005
Per Capita Revenue:	\$44	\$64	\$42
Per Capita Expenditures:	\$48	\$65	\$38
Revenues over (under) Expenditures:	-\$21,311	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	-4.25%	195.54%	71.90%
Ending Fund Balance for FY 13:	-\$10,538	\$187,545	\$68,801
Per Capita Ending Fund Balance:	-\$2	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$38,121	\$7,006	\$
Total Unreserved Funds:	-\$48,659	\$55,359	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$309,468	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$34	\$107	\$69
Revenue Collected During FY 13:	\$1,911,871	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$1,767,932	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$209	\$242	\$162
Per Capita Expenditures:	\$193	\$235	\$151
Revenues over (under) Expenditures:	\$143,939	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	23.38%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$413,407	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$45	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$257,027	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$2,092,837	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$3,606,500	\$9,464,202	\$5,322,208
Per Capita Debt:	\$394	\$346	\$222
General Obligation Debt over EAV:	0.33%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$218,250**

Equalized Assessed Valuation: **\$94,486,857**

Population: **4,000**

Employees:

 Full Time: **1**

 Part Time: **5**

 Salaries Paid: **\$60,549**

Blended Component Units

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

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$125,292	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$31	\$52	\$27
Revenue Collected During FY 13:	\$212,995	\$231,035	\$137,950
Expenditures During FY 13:	\$203,064	\$237,417	\$126,005
Per Capita Revenue:	\$53	\$64	\$42
Per Capita Expenditures:	\$51	\$65	\$38
Revenues over (under) Expenditures:	\$9,931	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	66.59%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$135,223	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$34	\$55	\$28
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$135,223	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$7,973,902	\$9,464,202	\$5,322,208
Per Capita Debt:	\$550	\$346	\$222
General Obligation Debt over EAV:	0.12%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$9,375,288	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$647	\$49	\$
Revenue Collected During FY 13:	\$4,586,596	\$645,852	\$
Expenditures During FY 13:	\$4,746,579	\$686,133	\$
Per Capita Revenue:	\$316	\$20	\$
Per Capita Expenditures:	\$327	\$22	\$
Operating Income (loss):	-\$159,983	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	199.36%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$9,462,828	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$653	\$49	\$



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: 4/30/2013

Accounting Method: Cash

Appropriation or Budget: \$33,820

Equalized Assessed Valuation: \$17,611,942

Population: 944

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$20,800	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$22	\$52	\$27
Revenue Collected During FY 13:	\$28,285	\$231,035	\$137,950
Expenditures During FY 13:	\$17,712	\$237,417	\$126,005
Per Capita Revenue:	\$30	\$64	\$42
Per Capita Expenditures:	\$19	\$65	\$38
Revenues over (under) Expenditures:	\$10,573	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	177.13%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$31,373	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$33	\$55	\$28
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
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 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$4,995,877	\$9,464,202	\$5,322,208
Per Capita Debt:	\$369	\$346	\$222
General Obligation Debt over EAV:	0.68%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$4,813,021	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$356	\$49	\$
Revenue Collected During FY 13:	\$1,668,295	\$645,852	\$
Expenditures During FY 13:	\$1,663,619	\$686,133	\$
Per Capita Revenue:	\$123	\$20	\$
Per Capita Expenditures:	\$123	\$22	\$
Operating Income (loss):	\$4,676	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	292.03%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$4,858,340	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$359	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Woodridge Park District		
Unit Code:	022/250/12	County:	Dupage
Fiscal Year End:	4/30/2013		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,473,800		
Equalized Assessed Valuation:	\$1,099,898,476		
Population:	35,253		
Employees:			
	Full Time:	29	
	Part Time:	353	
	Salaries Paid:	\$2,971,021	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$3,463,635	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$98	\$107	\$69
Revenue Collected During FY 13:	\$5,985,371	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$12,388,252	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$170	\$242	\$162
Per Capita Expenditures:	\$351	\$235	\$151
Revenues over (under) Expenditures:	-\$6,402,881	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	26.10%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$3,233,451	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$92	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$308,371	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$2,835,301	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$13,509,638	\$9,464,202	\$5,322,208
Per Capita Debt:	\$383	\$346	\$222
General Obligation Debt over EAV:	0.41%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$4,339,201	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$123	\$49	\$
Revenue Collected During FY 13:	\$1,229,742	\$645,852	\$
Expenditures During FY 13:	\$1,858,052	\$686,133	\$
Per Capita Revenue:	\$35	\$20	\$
Per Capita Expenditures:	\$53	\$22	\$
Operating Income (loss):	-\$628,310	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	199.72%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$3,710,891	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$105	\$49	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$379.730	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$35	\$107	\$69
Revenue Collected During FY 13:	\$1,046,292	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$1,086,361	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$97	\$242	\$162
Per Capita Expenditures:	\$100	\$235	\$151
Revenues over (under) Expenditures:	-\$40.069	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	33.12%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$359.851	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$33	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$801.403	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$252.857	\$9,464,202	\$5,322,208
Per Capita Debt:	\$23	\$346	\$222
General Obligation Debt over EAV:	0.10%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,141,626**

Equalized Assessed Valuation: **\$186,276,751**

Population: **50,460**

Employees:

Full Time: **6**

Part Time: **19**

Salaries Paid: **\$449,954**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$825,420	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$16	\$107	\$69
Revenue Collected During FY 13:	\$1,024,231	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$877,918	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$20	\$242	\$162
Per Capita Expenditures:	\$17	\$235	\$151
Revenues over (under) Expenditures:	\$146,313	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	110.69%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$971,733	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$19	\$105	\$75

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$840,522	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	-\$224,098	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$713,940	\$9,464,202	\$5,322,208
Per Capita Debt:	\$14	\$346	\$222
General Obligation Debt over EAV:	0.38%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$4,185,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$171	\$346	\$222
General Obligation Debt over EAV:	0.70%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$5,885,209	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$240	\$49	\$
Revenue Collected During FY 13:	\$1,304,802	\$645,852	\$
Expenditures During FY 13:	\$1,609,067	\$686,133	\$
Per Capita Revenue:	\$53	\$20	\$
Per Capita Expenditures:	\$66	\$22	\$
Operating Income (loss):	-\$304,265	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	350.63%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$5,641,878	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$230	\$49	\$