



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Dallas City Park District**

Unit Code: **034/020/12** County: **Hancock**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$10,022**

Equalized Assessed Valuation: **\$7,051,547**

Population: **1,500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 13:	<b>\$41,699</b>	<b>\$167,773</b>	<b>\$62,214</b>
Per Capita Beginning Fund Balance:	<b>\$28</b>	<b>\$52</b>	<b>\$27</b>
Revenue Collected During FY 13:	<b>\$14,863</b>	<b>\$231,035</b>	<b>\$137,950</b>
Expenditures During FY 13:	<b>\$10,022</b>	<b>\$237,417</b>	<b>\$126,005</b>
Per Capita Revenue:	<b>\$10</b>	<b>\$64</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$7</b>	<b>\$65</b>	<b>\$38</b>
Revenues over (under) Expenditures:	<b>\$4,841</b>	<b>-\$6,383</b>	<b>\$3,449</b>
Ratio of Fund Balance to Expenditures:	<b>464.38%</b>	<b>195.54%</b>	<b>71.90%</b>
Ending Fund Balance for FY 13:	<b>\$46,540</b>	<b>\$187,545</b>	<b>\$68,801</b>
Per Capita Ending Fund Balance:	<b>\$31</b>	<b>\$55</b>	<b>\$28</b>

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	<b>\$</b>	<b>\$7,006</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$46,538</b>	<b>\$55,359</b>	<b>\$</b>

**Net Assets**

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



**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**

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

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$939,455</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$1,998,676</b>	\$3,348,349	\$1,587,490



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Decatur Park District**

Unit Code: **055/010/12** County: **Macon**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$30,411,834**

Equalized Assessed Valuation: **\$855,081,350**

Population: **76,122**

Employees:

    Full Time: **100**

    Part Time: **214**

    Salaries Paid: **\$6,235,018**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

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

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,918,300</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$3,628,882</b>	\$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:	<b>\$17,686,344</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$232</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.54%</b>	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:	<b>0.00%</b>	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:	<b>\$7,164,302</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$368</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$11,514,930</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$9,870,630</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$591</b>	\$242	\$162
Per Capita Expenditures:	<b>\$507</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$1,644,300</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>91.95%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$9,076,422</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$466</b>	\$105	\$75

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$656.374</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$15,060.973</b>	\$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:	<b>\$3,875,000</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$199</b>	\$346	\$222
General Obligation Debt over EAV:	<b>320.94%</b>	2.68%	0.43%

**Enterprise Funds**

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

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

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,335,283</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$921,605</b>	\$3,348,349	\$1,587,490



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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

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

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$7,006	\$
Total Unreserved Funds:	<b>\$54,130</b>	\$55,359	\$

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$6,768,807</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$116</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$7,889,126</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$7,543,732</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$135</b>	\$242	\$162
Per Capita Expenditures:	<b>\$129</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$345,394</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>91.91%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$6,933,516</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$119</b>	\$105	\$75
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,306,057</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$6,895,543</b>	\$3,348,349	\$1,587,490



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$598.921</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$39</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$929.469</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$1,017.569</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$60</b>	\$242	\$162
Per Capita Expenditures:	<b>\$66</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>-\$88.100</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>50.20%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$510.821</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$33</b>	\$105	\$75

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$785.936</b>	\$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:	<b>\$356.064</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$23</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.00%</b>	2.68%	0.43%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>-\$118.743</b>	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>-\$8</b>	\$49	\$
Revenue Collected During FY 13:	<b>\$</b>	\$645,852	\$
Expenditures During FY 13:	<b>\$5.070</b>	\$686,133	\$
Per Capita Revenue:	<b>\$</b>	\$20	\$
Per Capita Expenditures:	<b>\$</b>	\$22	\$
Operating Income (loss):	<b>-\$5.070</b>	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>-2442.07%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	<b>-\$123.813</b>	\$1,576,637	\$
Per Capita Ending Retained Earnings:	<b>-\$8</b>	\$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**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$285.619</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$12</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$1,568.260</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$1,736.357</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$67</b>	\$242	\$162
Per Capita Expenditures:	<b>\$75</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>-\$168.097</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>16.34%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$283.665</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$12</b>	\$105	\$75

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$29.394</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$456.490</b>	\$3,348,349	\$1,587,490



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	<b>0.00%</b>	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**

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

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$7,006	\$
Total Unreserved Funds:	<b>\$122,428</b>	\$55,359	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$58,738	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$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**

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

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,487,499</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$1,502,083</b>	\$3,348,349	\$1,587,490



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$2,494,096</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$39</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$10,023,022</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$9,730,131</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$156</b>	\$242	\$162
Per Capita Expenditures:	<b>\$152</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$292,891</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>25.80%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$2,510,397</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$39</b>	\$105	\$75
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,512,507</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$10,075,786</b>	\$3,348,349	\$1,587,490



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$91,241</b>	\$58,738	\$
Total Unrestricted Net Assets:	<b>\$95,114</b>	\$104,635	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$1,388,000</b>	\$256,174	\$
Per Capita Debt:	<b>\$363</b>	\$52	\$
General Obligation Debt over EAV:	<b>1.90%</b>	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:	<b>0.00%</b>	-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: **East St. Louis Park District**

Unit Code: **088/010/12** County: **St. Clair**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,478,000**

Equalized Assessed Valuation: **\$106,125,150**

Population: **60,000**

Employees:

    Full Time: **6**

    Part Time: **4**

    Salaries Paid: **\$311,231**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

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

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$808,235</b>	\$58,738	\$
Total Unrestricted Net Assets:	<b>-\$509,182</b>	\$104,635	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$634.452</b>	\$256,174	\$
Per Capita Debt:	<b>\$11</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.41%</b>	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:	<b>0.00%</b>	-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="\$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"/>
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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="\$"/>
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

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

**Enterprise Funds**

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

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,189,823</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$1,855,159</b>	\$3,348,349	\$1,587,490



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	<b>0.00%</b>	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**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$163.836</b>	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	<b>\$109</b>	\$52	\$27
Revenue Collected During FY 13:	<b>\$34.340</b>	\$231,035	\$137,950
Expenditures During FY 13:	<b>\$51.467</b>	\$237,417	\$126,005
Per Capita Revenue:	<b>\$23</b>	\$64	\$42
Per Capita Expenditures:	<b>\$34</b>	\$65	\$38
Revenues over (under) Expenditures:	<b>-\$17.127</b>	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	<b>285.05%</b>	195.54%	71.90%
Ending Fund Balance for FY 13:	<b>\$146.709</b>	\$187,545	\$68,801
Per Capita Ending Fund Balance:	<b>\$98</b>	\$55	\$28

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$7,006	\$
Total Unreserved Funds:	<b>\$197.817</b>	\$55,359	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$58,738	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$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: **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**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$127,781	\$7,006	\$
Total Unreserved Funds:	\$374,384	\$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:	<b>\$348.888</b>	\$256,174	\$
Per Capita Debt:	<b>\$73</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.00%</b>	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:	<b>0.00%</b>	-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:	<b>\$8,962,532</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$271</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$14,980,411</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$14,088,032</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$452</b>	\$242	\$162
Per Capita Expenditures:	<b>\$425</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$892,379</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>67.82%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$9,554,911</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$288</b>	\$105	\$75

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$979,277</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$9,255,896</b>	\$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:	<b>\$11.115.000</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$336</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.66%</b>	2.68%	0.43%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$17.080.345</b>	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$516</b>	\$49	\$
Revenue Collected During FY 13:	<b>\$1.627.406</b>	\$645,852	\$
Expenditures During FY 13:	<b>\$1.993.229</b>	\$686,133	\$
Per Capita Revenue:	<b>\$49</b>	\$20	\$
Per Capita Expenditures:	<b>\$60</b>	\$22	\$
Operating Income (loss):	<b>-\$365.823</b>	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>853.62%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	<b>\$17.014.522</b>	\$1,576,637	\$
Per Capita Ending Retained Earnings:	<b>\$514</b>	\$49	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Elmhurst Park District**

Unit Code: **022/080/12** County: **Dupage**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,759,519**

Equalized Assessed Valuation: **\$1,965,003,850**

Population: **44,121**

Employees:

    Full Time: **78**

    Part Time: **752**

    Salaries Paid: **\$6,940,786**

**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:	<b>\$5,826,236</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$132</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$9,758,050</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$8,805,078</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$221</b>	\$242	\$162
Per Capita Expenditures:	<b>\$200</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$952,972</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>59.97%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$5,280,609</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$120</b>	\$105	\$75
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$5,025,840</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$4,113,812</b>	\$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:	<b>\$9,277,520</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$210</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.25%</b>	2.68%	0.43%

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Emden Park District**

Unit Code: **054/017/12** County: **Logan**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$50,000**

Equalized Assessed Valuation: **\$19,439,066**

Population: **1,955**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$4,156**

**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:	<b>\$58,436</b>	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	<b>\$30</b>	\$52	\$27
Revenue Collected During FY 13:	<b>\$28,050</b>	\$231,035	\$137,950
Expenditures During FY 13:	<b>\$47,976</b>	\$237,417	\$126,005
Per Capita Revenue:	<b>\$14</b>	\$64	\$42
Per Capita Expenditures:	<b>\$25</b>	\$65	\$38
Revenues over (under) Expenditures:	<b>-\$19,926</b>	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	<b>80.27%</b>	195.54%	71.90%
Ending Fund Balance for FY 13:	<b>\$38,510</b>	\$187,545	\$68,801
Per Capita Ending Fund Balance:	<b>\$20</b>	\$55	\$28
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$7,006	\$
Total Unreserved Funds:	<b>\$38,510</b>	\$55,359	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$58,738	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$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: **Evanston Lighthouse Park District**

Unit Code: **016/220/12** County: **Cook**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$97,199**

Equalized Assessed Valuation: **\$129,378,421**

Population: **5,000**

Employees:

    Full Time: **1**

    Part Time:

    Salaries Paid: **\$45,009**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

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

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$53,968</b>	\$7,006	\$
Total Unreserved Funds:	<b>\$29,300</b>	\$55,359	\$

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$53.000</b>	\$256,174	\$
Per Capita Debt:	<b>\$11</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	<b>0.00%</b>	-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: **Fairfield Park District**

Unit Code: **096/010/12** County: **Wayne**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$733,050**

Equalized Assessed Valuation: **\$36,831,325**

Population: **5,436**

Employees:

**Full Time:** **3**

**Part Time:** **21**

**Salaries Paid:** **\$126,570**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$283.683</b>	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	<b>\$52</b>	\$52	\$27
Revenue Collected During FY 13:	<b>\$269.021</b>	\$231,035	\$137,950
Expenditures During FY 13:	<b>\$271.803</b>	\$237,417	\$126,005
Per Capita Revenue:	<b>\$49</b>	\$64	\$42
Per Capita Expenditures:	<b>\$50</b>	\$65	\$38
Revenues over (under) Expenditures:	<b>-\$2.782</b>	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	<b>103.35%</b>	195.54%	71.90%
Ending Fund Balance for FY 13:	<b>\$280.901</b>	\$187,545	\$68,801
Per Capita Ending Fund Balance:	<b>\$52</b>	\$55	\$28

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$220.130</b>	\$58,738	\$
Total Unrestricted Net Assets:	<b>\$196.399</b>	\$104,635	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

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**Fiscal Indicators**

**General and Special Funds**

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

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$7,006	\$
Total Unreserved Funds:	<b>\$66,737</b>	\$55,359	\$

**Net Assets**

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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

	<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: **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**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$179,119</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$13</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$1,029,323</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$1,032,122</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$76</b>	\$242	\$162
Per Capita Expenditures:	<b>\$76</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>-\$2,799</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>6.86%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$70,783</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$5</b>	\$105	\$75
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,018,623</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>-\$11,434</b>	\$3,348,349	\$1,587,490



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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

Unit Code: **053/005/12** County: **Livingston**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$332,601**

Equalized Assessed Valuation: **\$27,902,603**

Population: **1,900**

Employees:

    Full Time: **2**

    Part Time: **13**

    Salaries Paid: **\$75,039**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$72,040</b>	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	<b>\$38</b>	\$52	\$27
Revenue Collected During FY 13:	<b>\$266,544</b>	\$231,035	\$137,950
Expenditures During FY 13:	<b>\$291,027</b>	\$237,417	\$126,005
Per Capita Revenue:	<b>\$140</b>	\$64	\$42
Per Capita Expenditures:	<b>\$153</b>	\$65	\$38
Revenues over (under) Expenditures:	<b>-\$24,483</b>	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	<b>16.34%</b>	195.54%	71.90%
Ending Fund Balance for FY 13:	<b>\$47,557</b>	\$187,545	\$68,801
Per Capita Ending Fund Balance:	<b>\$25</b>	\$55	\$28

**Equity**

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

**Net Assets**

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 13:	<b>\$606.000</b>	\$256,174	\$
Per Capita Debt:	<b>\$319</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.15%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	<b>0.00%</b>	-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**

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

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$664,531</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$817,150</b>	\$3,348,349	\$1,587,490



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Forest Park Park District**

Unit Code: **016/230/12** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,183,559**

Equalized Assessed Valuation: **\$322,778,817**

Population: **14,219**

Employees:

    Full Time: **9**

    Part Time: **140**

    Salaries Paid: **\$1,023,369**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

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

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$842,136</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$1,194,008</b>	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

**Debt**

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

**Enterprise Funds**

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$142.833</b>	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	<b>\$204</b>	\$52	\$27
Revenue Collected During FY 13:	<b>\$178.368</b>	\$231,035	\$137,950
Expenditures During FY 13:	<b>\$111.457</b>	\$237,417	\$126,005
Per Capita Revenue:	<b>\$255</b>	\$64	\$42
Per Capita Expenditures:	<b>\$159</b>	\$65	\$38
Revenues over (under) Expenditures:	<b>\$66.911</b>	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	<b>188.18%</b>	195.54%	71.90%
Ending Fund Balance for FY 13:	<b>\$209.744</b>	\$187,545	\$68,801
Per Capita Ending Fund Balance:	<b>\$300</b>	\$55	\$28

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$44.717</b>	\$58,738	\$
Total Unrestricted Net Assets:	<b>\$165.027</b>	\$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**

*(This area is currently blank.)*

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$77,289</b>	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	<b>\$24</b>	\$52	\$27
Revenue Collected During FY 13:	<b>\$180,689</b>	\$231,035	\$137,950
Expenditures During FY 13:	<b>\$211,084</b>	\$237,417	\$126,005
Per Capita Revenue:	<b>\$56</b>	\$64	\$42
Per Capita Expenditures:	<b>\$66</b>	\$65	\$38
Revenues over (under) Expenditures:	<b>-\$30,395</b>	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	<b>22.22%</b>	195.54%	71.90%
Ending Fund Balance for FY 13:	<b>\$46,894</b>	\$187,545	\$68,801
Per Capita Ending Fund Balance:	<b>\$15</b>	\$55	\$28
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$7,006	\$
Total Unreserved Funds:	<b>\$46,894</b>	\$55,359	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$58,738	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$104,635	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$147.000</b>	\$256,174	\$
Per Capita Debt:	<b>\$46</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.00%</b>	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:	<b>0.00%</b>	-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: **Foss Park District**

Unit Code: **049/030/12** County: **Lake**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$8,392,000**

Equalized Assessed Valuation: **\$263,772,559**

Population: **32,656**

Employees:

    Full Time: **23**

    Part Time: **65**

    Salaries Paid: **\$1,298,620**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$751.852</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$23</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$1,786,976</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$1,921,092</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$55</b>	\$242	\$162
Per Capita Expenditures:	<b>\$59</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>-\$134.116</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>32.16%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$617.736</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$19</b>	\$105	\$75

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,539,440</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>-\$3,376,570</b>	\$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:	\$2,575,332	\$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**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$16,658,957</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$71</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$25,039,216</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$21,588,827</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$107</b>	\$242	\$162
Per Capita Expenditures:	<b>\$93</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$3,450,389</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>86.57%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$18,688,750</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$80</b>	\$105	\$75
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,852,479</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$25,145,681</b>	\$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:	<b>\$63,190,874</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$271</b>	\$346	\$222
General Obligation Debt over EAV:	<b>1.63%</b>	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:	<b>0.00%</b>	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: **Frankfort Park District**

Unit Code: **099/030/12** County: **Will**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,995,500**

Equalized Assessed Valuation: **\$729,520,584**

Population: **17,782**

Employees:

    Full Time: **10**

    Part Time: **66**

    Salaries Paid: **\$729,731**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

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

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$803.127</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$11,904,577</b>	\$3,348,349	\$1,587,490



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	<b>0.00%</b>	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: **Frankfort Park District**

Unit Code: 028/020/12 County: Franklin

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$728,131

Equalized Assessed Valuation: \$78,709,005

Population: 10,000

Employees:

    Full Time: 3

    Part Time: 31

    Salaries Paid: \$236,398

**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:	<b>\$254,923</b>	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	<b>\$25</b>	\$52	\$27
Revenue Collected During FY 13:	<b>\$696,394</b>	\$231,035	\$137,950
Expenditures During FY 13:	<b>\$635,552</b>	\$237,417	\$126,005
Per Capita Revenue:	<b>\$70</b>	\$64	\$42
Per Capita Expenditures:	<b>\$64</b>	\$65	\$38
Revenues over (under) Expenditures:	<b>\$60,842</b>	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	<b>49.68%</b>	195.54%	71.90%
Ending Fund Balance for FY 13:	<b>\$315,765</b>	\$187,545	\$68,801
Per Capita Ending Fund Balance:	<b>\$32</b>	\$55	\$28
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$7,006	\$
Total Unreserved Funds:	<b>\$</b>	\$55,359	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$18,688</b>	\$58,738	\$
Total Unrestricted Net Assets:	<b>\$315,765</b>	\$104,635	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$588.745</b>	\$256,174	\$
Per Capita Debt:	<b>\$59</b>	\$52	\$
General Obligation Debt over EAV:	<b>0.69%</b>	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:	<b>0.00%</b>	-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: **Frankfort Square Park District**

Unit Code: **099/035/12** County: **Will**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,079,962**

Equalized Assessed Valuation: **\$531,168,852**

Population: **16,295**

Employees:

    Full Time: **15**

    Part Time: **118**

    Salaries Paid: **\$1,680,411**

**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:	<b>\$257.785</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$16</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$3.209.165</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$3.375.743</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$197</b>	\$242	\$162
Per Capita Expenditures:	<b>\$207</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>-\$166.578</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>7.90%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$266.729</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$16</b>	\$105	\$75
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$42,650	\$
Total Unreserved Funds:	<b>\$</b>	\$30,138	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$81.793</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$428.188</b>	\$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:	<b>\$8,522,529</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$523</b>	\$346	\$222
General Obligation Debt over EAV:	<b>1.45%</b>	2.68%	0.43%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$3,786,600</b>	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$232</b>	\$49	\$
Revenue Collected During FY 13:	<b>\$351,386</b>	\$645,852	\$
Expenditures During FY 13:	<b>\$444,696</b>	\$686,133	\$
Per Capita Revenue:	<b>\$22</b>	\$20	\$
Per Capita Expenditures:	<b>\$27</b>	\$22	\$
Operating Income (loss):	<b>-\$93,310</b>	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	<b>830.52%</b>	63.73%	0.00%
Ending Retained Earnings for FY 13:	<b>\$3,693,290</b>	\$1,576,637	\$
Per Capita Ending Retained Earnings:	<b>\$227</b>	\$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:	<b>\$3,729,328</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$266</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$2,933,654</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$2,513,008</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$209</b>	\$242	\$162
Per Capita Expenditures:	<b>\$179</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>\$420,646</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>153.64%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$3,860,876</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$275</b>	\$105	\$75

**Equity**

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

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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
<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**

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

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$7,006	\$
Total Unreserved Funds:	<b>\$148,173</b>	\$55,359	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$58,738	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$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:	<b>\$1,750,519</b>	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	<b>\$68</b>	\$107	\$69
Revenue Collected During FY 13:	<b>\$2,131,737</b>	\$6,136,846	\$3,476,959
Expenditures During FY 13:	<b>\$2,161,349</b>	\$5,914,351	\$3,463,030
Per Capita Revenue:	<b>\$82</b>	\$242	\$162
Per Capita Expenditures:	<b>\$83</b>	\$235	\$151
Revenues over (under) Expenditures:	<b>-\$29,612</b>	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	<b>87.61%</b>	52.63%	45.00%
Ending Fund Balance for FY 13:	<b>\$1,893,454</b>	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	<b>\$73</b>	\$105	\$75

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,675,833</b>	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	<b>\$2,439,101</b>	\$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:	<b>\$2,155,000</b>	\$9,464,202	\$5,322,208
Per Capita Debt:	<b>\$83</b>	\$346	\$222
General Obligation Debt over EAV:	<b>0.86%</b>	2.68%	0.43%

**Enterprise Funds**

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