



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Joliet Park District**

Unit Code: **099/040/12** County: **Will**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$30,474,314**

Equalized Assessed Valuation: **\$1,861,701,249**

Population: **146,000**

Employees:

 Full Time: **72**

 Part Time: **954**

 Salaries Paid: **\$9,241,617**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$259,485	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$2	\$107	\$69
Revenue Collected During FY 13:	\$15,457,594	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$14,653,694	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$106	\$242	\$162
Per Capita Expenditures:	\$100	\$235	\$151
Revenues over (under) Expenditures:	\$803,900	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	1.40%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$205,808	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$1	\$105	\$75

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,835,030	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$447,607	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$15,985,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$109	\$346	\$222
General Obligation Debt over EAV:	0.43%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$7,372,608	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$50	\$49	\$
Revenue Collected During FY 13:	\$597,808	\$645,852	\$
Expenditures During FY 13:	\$542,159	\$686,133	\$
Per Capita Revenue:	\$4	\$20	\$
Per Capita Expenditures:	\$4	\$22	\$
Operating Income (loss):	\$55,649	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Justice Park District**

Unit Code: **016/375/12** County: **Cook**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$341,582**

Equalized Assessed Valuation: **\$145,761,534**

Population: **12,982**

Employees:

 Full Time: **4**

 Part Time: **1**

 Salaries Paid: **\$170,595**

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$276.831	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$21	\$52	\$27
Revenue Collected During FY 13:	\$375.790	\$231,035	\$137,950
Expenditures During FY 13:	\$518.132	\$237,417	\$126,005
Per Capita Revenue:	\$29	\$64	\$42
Per Capita Expenditures:	\$40	\$65	\$38
Revenues over (under) Expenditures:	-\$142.342	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	25.96%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$134.489	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$10	\$55	\$28
<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:	\$840.116	\$58,738	\$
Total Unrestricted Net Assets:	-\$57.927	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$684.000	\$256,174	\$
Per Capita Debt:	\$53	\$52	\$
General Obligation Debt over EAV:	0.47%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	-\$792.907	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	-\$61	\$4	\$
Revenue Collected During FY 13:	\$1	\$16,572	\$
Expenditures During FY 13:	\$1	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	-79290700.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	-\$792.907	\$20,531	\$
Per Capita Ending Retained Earnings:	-\$61	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Kankakee Valley Park District**

Unit Code: **046/010/12** County: **Kankakee**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,247,813**

Equalized Assessed Valuation: **\$335,285,864**

Population: **37,157**

Employees:

 Full Time: **26**

 Part Time: **199**

 Salaries Paid: **\$1,267,469**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$359,900	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$10	\$107	\$69
Revenue Collected During FY 13:	\$2,174,535	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$2,414,582	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$59	\$242	\$162
Per Capita Expenditures:	\$65	\$235	\$151
Revenues over (under) Expenditures:	-\$240,047	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	4.96%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$119,853	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$3	\$105	\$75

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$892,448	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	-\$160,480	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,151,715	\$9,464,202	\$5,322,208
Per Capita Debt:	\$31	\$346	\$222
General Obligation Debt over EAV:	0.19%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$10,443,896	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$281	\$49	\$
Revenue Collected During FY 13:	\$763,283	\$645,852	\$
Expenditures During FY 13:	\$1,356,082	\$686,133	\$
Per Capita Revenue:	\$21	\$20	\$
Per Capita Expenditures:	\$36	\$22	\$
Operating Income (loss):	-\$592,799	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	726.44%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$9,851,097	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$265	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Kenilworth Park District**

Unit Code: **016/380/12** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$618,795**

Equalized Assessed Valuation: **\$304,719,135**

Population: **2,513**

Employees:

 Full Time: **3**

 Part Time: **48**

 Salaries Paid: **\$292,864**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,592,208	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$634	\$52	\$27
Revenue Collected During FY 13:	\$599,673	\$231,035	\$137,950
Expenditures During FY 13:	\$541,421	\$237,417	\$126,005
Per Capita Revenue:	\$239	\$64	\$42
Per Capita Expenditures:	\$215	\$65	\$38
Revenues over (under) Expenditures:	\$58,252	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	304.84%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$1,650,460	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$657	\$55	\$28

Equity

	<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:	\$1,290,649	\$58,738	\$
Total Unrestricted Net Assets:	\$338,316	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$21.495	\$256,174	\$
Per Capita Debt:	\$9	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Kewanee Park District**

Unit Code: **037/030/12** County: **Henry**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,040,525**

Equalized Assessed Valuation: **\$85,954,309**

Population: **11,000**

Employees:

 Full Time: **7**

 Part Time: **68**

 Salaries Paid: **\$500,056**

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:	\$2,375,986	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$216	\$107	\$69
Revenue Collected During FY 13:	\$1,526,489	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$1,576,076	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$139	\$242	\$162
Per Capita Expenditures:	\$143	\$235	\$151
Revenues over (under) Expenditures:	-\$49,587	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	119.65%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,885,848	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$171	\$105	\$75
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	-\$77,390	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1,885,848	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,565,687	\$9,464,202	\$5,322,208
Per Capita Debt:	\$142	\$346	\$222
General Obligation Debt over EAV:	0.57%	2.68%	0.43%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Kingsbury Park District**

Unit Code: **003/010/12** County: **Bond**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,122,852**

Equalized Assessed Valuation: **\$93,752,670**

Population: **9,700**

Employees:

 Full Time: **3**

 Part Time: **87**

 Salaries Paid: **\$191,192**

Blended Component Units

Number Submitted = **1**
Kingsbury Park District

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$387,284	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$40	\$52	\$27
Revenue Collected During FY 13:	\$480,901	\$231,035	\$137,950
Expenditures During FY 13:	\$479,753	\$237,417	\$126,005
Per Capita Revenue:	\$50	\$64	\$42
Per Capita Expenditures:	\$49	\$65	\$38
Revenues over (under) Expenditures:	\$1,148	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	80.96%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$388,432	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$40	\$55	\$28
<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:	\$594,876	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Kingston Park District**

Unit Code: 019/040/12 County: Dekalb

Fiscal Year End: 3/31/2013

Accounting Method: Cash

Appropriation or Budget: \$123,516

Equalized Assessed Valuation: \$76,631,682

Population: 1,164

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:	\$53,303	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$46	\$52	\$27
Revenue Collected During FY 13:	\$51,101	\$231,035	\$137,950
Expenditures During FY 13:	\$36,021	\$237,417	\$126,005
Per Capita Revenue:	\$44	\$64	\$42
Per Capita Expenditures:	\$31	\$65	\$38
Revenues over (under) Expenditures:	\$15,080	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	189.84%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$68,383	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$59	\$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 Less Than 850,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<input type="text" value="\$27.146"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$27"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$16.064"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$12.615"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$16"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$13"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="\$3.449"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="242.53%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$30.595"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$31"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **La Grange Park District**

Unit Code: 016/390/12 County: Cook

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$7,483,423

Equalized Assessed Valuation: \$610,360,800

Population: 15,550

Employees:

 Full Time: 16

 Part Time: 116

 Salaries Paid: \$1,294,570

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,018,188	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$65	\$107	\$69
Revenue Collected During FY 13:	\$3,405,477	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$2,994,959	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$219	\$242	\$162
Per Capita Expenditures:	\$193	\$235	\$151
Revenues over (under) Expenditures:	\$410,518	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	44.70%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,338,706	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$86	\$105	\$75

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$954,141	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$524,670	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$9,605,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$618	\$346	\$222
General Obligation Debt over EAV:	0.82%	2.68%	0.43%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **La Grange Park Park District**

Unit Code: **016/170/12** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,831,192**

Equalized Assessed Valuation: **\$336,131,046**

Population: **13,600**

Employees:

 Full Time: **8**

 Part Time: **69**

 Salaries Paid: **\$563,262**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,143,259	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$84	\$107	\$69
Revenue Collected During FY 13:	\$1,222,948	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$1,224,064	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$90	\$242	\$162
Per Capita Expenditures:	\$90	\$235	\$151
Revenues over (under) Expenditures:	-\$1.116	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	86.61%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,060,143	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$78	\$105	\$75

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$271,587	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1,773,140	\$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:	\$2.335.000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$172	\$346	\$222
General Obligation Debt over EAV:	0.69%	2.68%	0.43%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **La Harpe Park District**

Unit Code: **034/040/12** County: **Hancock**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$313,450**

Equalized Assessed Valuation: **\$8,402,596**

Population: **1,235**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$3,895**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,731,480	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$1,402	\$52	\$27
Revenue Collected During FY 13:	\$33,434	\$231,035	\$137,950
Expenditures During FY 13:	\$13,071	\$237,417	\$126,005
Per Capita Revenue:	\$27	\$64	\$42
Per Capita Expenditures:	\$11	\$65	\$38
Revenues over (under) Expenditures:	\$20,363	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	14757.39%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$1,928,939	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$1,562	\$55	\$28

Equity

	<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:	\$1,928,939	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

<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="\$2.215"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$3"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$59.410"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$11.764"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$85"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$17"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="\$47.646"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="423.84%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$49.861"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$71"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$855,376	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$106	\$107	\$69
Revenue Collected During FY 13:	\$5,167,359	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$4,981,488	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$642	\$242	\$162
Per Capita Expenditures:	\$619	\$235	\$151
Revenues over (under) Expenditures:	\$185,871	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	19.42%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$967,247	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$120	\$105	\$75

Equity

Amounts

Averages

Medians

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

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$290,338	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1,627,581	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$6,446,922	\$9,464,202	\$5,322,208
Per Capita Debt:	\$801	\$346	\$222
General Obligation Debt over EAV:	0.50%	2.68%	0.43%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$40,134	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$29	\$52	\$27
Revenue Collected During FY 13:	\$85,253	\$231,035	\$137,950
Expenditures During FY 13:	\$87,818	\$237,417	\$126,005
Per Capita Revenue:	\$61	\$64	\$42
Per Capita Expenditures:	\$63	\$65	\$38
Revenues over (under) Expenditures:	-\$2,565	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	42.78%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$37,569	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$27	\$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: **Lan Oak Park District**

Unit Code: **016/400/12** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,080,907**

Equalized Assessed Valuation: **\$406,824,668**

Population: **28,331**

Employees:

 Full Time: **14**

 Part Time: **71**

 Salaries Paid: **\$664,545**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,353,997	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$48	\$107	\$69
Revenue Collected During FY 13:	\$1,939,688	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$1,950,337	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$68	\$242	\$162
Per Capita Expenditures:	\$69	\$235	\$151
Revenues over (under) Expenditures:	-\$10,649	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	68.88%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,343,348	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$47	\$105	\$75

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,003,851	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1,634,273	\$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:	\$2,979,064	\$9,464,202	\$5,322,208
Per Capita Debt:	\$105	\$346	\$222
General Obligation Debt over EAV:	0.09%	2.68%	0.43%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<input type="text" value="\$23,870"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$12"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$49,330"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$45,358"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$25"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$23"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="\$3,972"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="61.38%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$27,842"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$14"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

<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="\$58,463"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$9"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$108,955"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$103,915"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$17"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$16"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="\$5,040"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="61.11%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$63,504"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$10"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$63,504"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$58,634	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$11	\$52	\$27
Revenue Collected During FY 13:	\$137,950	\$231,035	\$137,950
Expenditures During FY 13:	\$132,522	\$237,417	\$126,005
Per Capita Revenue:	\$27	\$64	\$42
Per Capita Expenditures:	\$25	\$65	\$38
Revenues over (under) Expenditures:	\$5,428	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	48.34%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$64,062	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$12	\$55	\$28
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$64,062	\$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:	\$114.700	\$256,174	\$
Per Capita Debt:	\$22	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lemont Park District**

Unit Code: **016/405/12** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,670,581**

Equalized Assessed Valuation: **\$833,266,884**

Population: **16,000**

Employees:

 Full Time: **24**

 Part Time: **130**

 Salaries Paid: **\$3,354,415**

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:	\$3,796,769	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$237	\$107	\$69
Revenue Collected During FY 13:	\$7,332,755	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$6,939,991	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$458	\$242	\$162
Per Capita Expenditures:	\$434	\$235	\$151
Revenues over (under) Expenditures:	\$392,764	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	60.37%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$4,189,533	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$262	\$105	\$75
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,774,627	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$3,940,651	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$12.775.000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$798	\$346	\$222
General Obligation Debt over EAV:	1.53%	2.68%	0.43%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$310.854	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$62	\$52	\$27
Revenue Collected During FY 13:	\$584.556	\$231,035	\$137,950
Expenditures During FY 13:	\$637.468	\$237,417	\$126,005
Per Capita Revenue:	\$116	\$64	\$42
Per Capita Expenditures:	\$127	\$65	\$38
Revenues over (under) Expenditures:	-\$52.912	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	45.49%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$290.002	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$58	\$55	\$28

Equity

	<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:	\$91.547	\$58,738	\$
Total Unrestricted Net Assets:	\$198.455	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$660.340	\$256,174	\$
Per Capita Debt:	\$132	\$52	\$
General Obligation Debt over EAV:	0.30%	0.15%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

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="\$68,052"/>	<input type="text" value="\$167,773"/>	<input type="text" value="\$62,214"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$22"/>	<input type="text" value="\$52"/>	<input type="text" value="\$27"/>
Revenue Collected During FY 13:	<input type="text" value="\$87,922"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$89,720"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$29"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$30"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$1,798"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="73.85%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$66,254"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$22"/>	<input type="text" value="\$55"/>	<input type="text" value="\$28"/>
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$7,006"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$55,359"/>	<input type="text" value="\$"/>
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$58,738"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$104,635"/>	<input type="text" value="\$"/>



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$30.696	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$15	\$52	\$27
Revenue Collected During FY 13:	\$224.581	\$231,035	\$137,950
Expenditures During FY 13:	\$234.039	\$237,417	\$126,005
Per Capita Revenue:	\$112	\$64	\$42
Per Capita Expenditures:	\$117	\$65	\$38
Revenues over (under) Expenditures:	-\$9.458	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	9.07%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$21.238	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$11	\$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:	\$8.931	\$256,174	\$
Per Capita Debt:	\$4	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Limestone Park District**

Unit Code: **046/020/12** County: **Kankakee**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$184,650**

Equalized Assessed Valuation: **\$115,591,881**

Population: **4,000**

Employees:

 Full Time:

 Part Time: **23**

 Salaries Paid: **\$51,866**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$206,487	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$52	\$52	\$27
Revenue Collected During FY 13:	\$202,851	\$231,035	\$137,950
Expenditures During FY 13:	\$179,937	\$237,417	\$126,005
Per Capita Revenue:	\$51	\$64	\$42
Per Capita Expenditures:	\$45	\$65	\$38
Revenues over (under) Expenditures:	\$22,914	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	127.49%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$229,401	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$57	\$55	\$28

Equity

	<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:	\$4,037	\$58,738	\$
Total Unrestricted Net Assets:	\$222,059	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$3.306	\$256,174	\$
Per Capita Debt:	\$1	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lincoln Park District**

Unit Code: **054/020/12** County: **Logan**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,193,690**

Equalized Assessed Valuation: **\$145,467,019**

Population: **15,100**

Employees:

 Full Time: **7**

 Part Time: **15**

 Salaries Paid: **\$410,244**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$402.918	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$27	\$107	\$69
Revenue Collected During FY 13:	\$858.033	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$859.532	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$57	\$242	\$162
Per Capita Expenditures:	\$57	\$235	\$151
Revenues over (under) Expenditures:	-\$1.499	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	46.89%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$403.002	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$27	\$105	\$75

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$277.728	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1.011.444	\$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:	\$617.024	\$9,464,202	\$5,322,208
Per Capita Debt:	\$41	\$346	\$222
General Obligation Debt over EAV:	0.41%	2.68%	0.43%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$206.379	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$14	\$107	\$69
Revenue Collected During FY 13:	\$2.335.705	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$2.437.342	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$159	\$242	\$162
Per Capita Expenditures:	\$166	\$235	\$151
Revenues over (under) Expenditures:	-\$101.637	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	4.30%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$104.742	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$7	\$105	\$75

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$23.077	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$86.988	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$4,292,100	\$9,464,202	\$5,322,208
Per Capita Debt:	\$292	\$346	\$222
General Obligation Debt over EAV:	0.00%	2.68%	0.43%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$13,116,984	\$9,464,202	\$5,322,208
Per Capita Debt:	\$397	\$346	\$222
General Obligation Debt over EAV:	1.03%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$2,842,441	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$86	\$49	\$
Revenue Collected During FY 13:	\$1,892,417	\$645,852	\$
Expenditures During FY 13:	\$1,845,539	\$686,133	\$
Per Capita Revenue:	\$57	\$20	\$
Per Capita Expenditures:	\$56	\$22	\$
Operating Income (loss):	\$46,878	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	161.48%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$2,980,235	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$90	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Litchfield Park District**

Unit Code: **068/010/12** County: **Montgomery**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$397,855**

Equalized Assessed Valuation: **\$77,226,601**

Population: **6,939**

Employees:

 Full Time: **3**

 Part Time: **2**

 Salaries Paid: **\$166,281**

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:	\$19,242	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$3	\$52	\$27
Revenue Collected During FY 13:	\$527,438	\$231,035	\$137,950
Expenditures During FY 13:	\$526,009	\$237,417	\$126,005
Per Capita Revenue:	\$76	\$64	\$42
Per Capita Expenditures:	\$76	\$65	\$38
Revenues over (under) Expenditures:	\$1,429	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	4.14%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$21,755	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$3	\$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:	\$53,423	\$58,738	\$
Total Unrestricted Net Assets:	\$33,476	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$220.500	\$256,174	\$
Per Capita Debt:	\$32	\$52	\$
General Obligation Debt over EAV:	0.29%	0.15%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$3,913,080	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$55	\$107	\$69
Revenue Collected During FY 13:	\$8,912,997	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$7,752,949	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$126	\$242	\$162
Per Capita Expenditures:	\$109	\$235	\$151
Revenues over (under) Expenditures:	\$1,160,048	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	56.60%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$4,388,128	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$62	\$105	\$75
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,975,563	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$6,174,566	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$8,235,391	\$9,464,202	\$5,322,208
Per Capita Debt:	\$116	\$346	\$222
General Obligation Debt over EAV:	0.59%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$9,853,517	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$139	\$49	\$
Revenue Collected During FY 13:	\$3,681,747	\$645,852	\$
Expenditures During FY 13:	\$3,957,873	\$686,133	\$
Per Capita Revenue:	\$52	\$20	\$
Per Capita Expenditures:	\$56	\$22	\$
Operating Income (loss):	-\$276,126	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	278.31%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$11,015,266	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$155	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lombard Park District**

Unit Code: **022/140/12** County: **Dupage**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,383,187**

Equalized Assessed Valuation: **\$1,239,392,910**

Population: **43,395**

Employees:

 Full Time: **31**

 Part Time:

 Salaries Paid: **\$2,680,715**

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$2,585,304	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$60	\$107	\$69
Revenue Collected During FY 13:	\$6,676,786	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$6,293,724	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$154	\$242	\$162
Per Capita Expenditures:	\$145	\$235	\$151
Revenues over (under) Expenditures:	\$383,062	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	44.38%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$2,792,841	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$64	\$105	\$75
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$413,226	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$2,713,924	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$7,070,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$163	\$346	\$222
General Obligation Debt over EAV:	0.57%	2.68%	0.43%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Long Grove Park District**

Unit Code: **049/087/12** County: **Lake**

Fiscal Year End: **8/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$209,300**

Equalized Assessed Valuation: **\$547,218,388**

Population: **8,104**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$35,044**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$831,444	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$103	\$52	\$27
Revenue Collected During FY 13:	\$168,185	\$231,035	\$137,950
Expenditures During FY 13:	\$153,883	\$237,417	\$126,005
Per Capita Revenue:	\$21	\$64	\$42
Per Capita Expenditures:	\$19	\$65	\$38
Revenues over (under) Expenditures:	\$14,302	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	549.60%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$845,746	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$104	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$177,153	\$7,006	\$
Total Unreserved Funds:	\$668,593	\$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	\$