



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Palatine Park District**

Unit Code: **016/560/12** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$26,809,295**

Equalized Assessed Valuation: **\$2,262,517,757**

Population: **83,000**

Employees:

 Full Time: **76**

 Part Time: **1,240**

 Salaries Paid: **\$7,255,827**

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$15,601,641	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$188	\$107	\$69
Revenue Collected During FY 13:	\$17,791,355	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$16,586,907	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$214	\$242	\$162
Per Capita Expenditures:	\$200	\$235	\$151
Revenues over (under) Expenditures:	\$1,204,448	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	104.47%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$17,327,535	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$209	\$105	\$75
<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:	\$1,470,558	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$30,842,969	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$18,835,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$227	\$346	\$222
General Obligation Debt over EAV:	0.47%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$1,365,182	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$16	\$49	\$
Revenue Collected During FY 13:	\$1,741,620	\$645,852	\$
Expenditures During FY 13:	\$2,062,702	\$686,133	\$
Per Capita Revenue:	\$21	\$20	\$
Per Capita Expenditures:	\$25	\$22	\$
Operating Income (loss):	-\$321,082	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	49.03%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$1,011,337	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$12	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Park Ridge Park District**

Unit Code: **016/580/12** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,850,719**

Equalized Assessed Valuation: **\$1,596,094,938**

Population: **37,480**

Employees:

 Full Time: **51**

 Part Time: **576**

 Salaries Paid: **\$5,286,494**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$4,982,724	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$133	\$107	\$69
Revenue Collected During FY 13:	\$13,087,097	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$12,097,638	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$349	\$242	\$162
Per Capita Expenditures:	\$323	\$235	\$151
Revenues over (under) Expenditures:	\$989,459	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	43.21%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$5,227,183	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$139	\$105	\$75

Equity

	<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:	\$996,244	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$7,414,831	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$14,177,352	\$9,464,202	\$5,322,208
Per Capita Debt:	\$378	\$346	\$222
General Obligation Debt over EAV:	0.89%	2.68%	0.43%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Paxton Park District**

Unit Code: 027/010/12 County: Ford

Fiscal Year End: 1/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$295,313

Equalized Assessed Valuation: \$48,930,293

Population: 4,421

Employees:

 Full Time: 1

 Part Time: 44

 Salaries Paid: \$77,027

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:	\$42,439	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$10	\$52	\$27
Revenue Collected During FY 13:	\$262,724	\$231,035	\$137,950
Expenditures During FY 13:	\$233,692	\$237,417	\$126,005
Per Capita Revenue:	\$59	\$64	\$42
Per Capita Expenditures:	\$53	\$65	\$38
Revenues over (under) Expenditures:	\$29,032	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	30.58%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$71,471	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$16	\$55	\$28
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$36,050	\$7,006	\$
Total Unreserved Funds:	\$35,421	\$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:	\$75.000	\$256,174	\$
Per Capita Debt:	\$17	\$52	\$
General Obligation Debt over EAV:	0.15%	0.15%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Pearl City Park District**

Unit Code: **089/030/12** County: **Stephenson**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$108,900**

Equalized Assessed Valuation: **\$40,839,342**

Population: **3,000**

Employees:

 Full Time:

 Part Time: **7**

 Salaries Paid: **\$44,643**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$135.103	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$45	\$52	\$27
Revenue Collected During FY 13:	\$110.973	\$231,035	\$137,950
Expenditures During FY 13:	\$100.362	\$237,417	\$126,005
Per Capita Revenue:	\$37	\$64	\$42
Per Capita Expenditures:	\$33	\$65	\$38
Revenues over (under) Expenditures:	\$10.611	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	145.19%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$145.714	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$49	\$55	\$28

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$145.714	\$55,359	\$

Net Assets

Amounts

Averages

Medians

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



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:	Pekin Park District		
Unit Code:	090/040/12	County:	Tazewell
Fiscal Year End:	6/30/2013		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,837,561		
Equalized Assessed Valuation:	\$489,079,342		
Population:	34,000		
Employees:			
	Full Time:	29	
	Part Time:	288	
	Salaries Paid:	\$2,455,437	

Blended Component Units	
Number Submitted =	1
	Pekin Park Foundation

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$881,586	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$26	\$107	\$69
Revenue Collected During FY 13:	\$3,553,293	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$3,709,219	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$105	\$242	\$162
Per Capita Expenditures:	\$109	\$235	\$151
Revenues over (under) Expenditures:	-\$155,926	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	27.24%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,010,381	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$30	\$105	\$75

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$688,100	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$331,617	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$8,211,193	\$9,464,202	\$5,322,208
Per Capita Debt:	\$242	\$346	\$222
General Obligation Debt over EAV:	1.65%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$2,135,000	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$63	\$49	\$
Revenue Collected During FY 13:	\$2,327,838	\$645,852	\$
Expenditures During FY 13:	\$2,096,211	\$686,133	\$
Per Capita Revenue:	\$68	\$20	\$
Per Capita Expenditures:	\$62	\$22	\$
Operating Income (loss):	\$231,627	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	105.47%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$2,210,952	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$65	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Peotone Park District**

Unit Code: **099/080/12** County: **Will**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$612,589**

Equalized Assessed Valuation: **\$87,242,821**

Population: **4,157**

Employees:

 Full Time: **1**

 Part Time: **12**

 Salaries Paid: **\$41,630**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$169,478	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$41	\$52	\$27
Revenue Collected During FY 13:	\$286,472	\$231,035	\$137,950
Expenditures During FY 13:	\$531,800	\$237,417	\$126,005
Per Capita Revenue:	\$69	\$64	\$42
Per Capita Expenditures:	\$128	\$65	\$38
Revenues over (under) Expenditures:	-\$245,328	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	37.45%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$199,150	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$48	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$199,150	\$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:	\$755.000	\$256,174	\$
Per Capita Debt:	\$182	\$52	\$
General Obligation Debt over EAV:	0.87%	0.15%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Phoenix Park District**

Unit Code: 016/590/12 County: Cook

Fiscal Year End: 4/30/2013

Accounting Method: Cash

Appropriation or Budget: \$48,516

Equalized Assessed Valuation: \$6,141,165

Population: 1,094

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:	\$1,479	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$1	\$52	\$27
Revenue Collected During FY 13:	\$27,584	\$231,035	\$137,950
Expenditures During FY 13:	\$28,092	\$237,417	\$126,005
Per Capita Revenue:	\$25	\$64	\$42
Per Capita Expenditures:	\$26	\$65	\$38
Revenues over (under) Expenditures:	-\$508	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	3.46%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$971	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$1	\$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

<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="\$4,589"/>	<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="\$39,579"/>	<input type="text" value="\$231,035"/>	<input type="text" value="\$137,950"/>
Expenditures During FY 13:	<input type="text" value="\$40,536"/>	<input type="text" value="\$237,417"/>	<input type="text" value="\$126,005"/>
Per Capita Revenue:	<input type="text" value="\$78"/>	<input type="text" value="\$64"/>	<input type="text" value="\$42"/>
Per Capita Expenditures:	<input type="text" value="\$80"/>	<input type="text" value="\$65"/>	<input type="text" value="\$38"/>
Revenues over (under) Expenditures:	<input type="text" value="-\$957"/>	<input type="text" value="-\$6,383"/>	<input type="text" value="\$3,449"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="8.96%"/>	<input type="text" value="195.54%"/>	<input type="text" value="71.90%"/>
Ending Fund Balance for FY 13:	<input type="text" value="\$3,632"/>	<input type="text" value="\$187,545"/>	<input type="text" value="\$68,801"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$7"/>	<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: **Plainfield Park District**

Unit Code: **099/085/12** County: **Will**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,226,155**

Equalized Assessed Valuation: **\$7,037,879,574**

Population: **125,000**

Employees:

 Full Time: **41**

 Part Time: **173**

 Salaries Paid: **\$2,636,721**

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$4,069,858	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$33	\$107	\$69
Revenue Collected During FY 13:	\$6,251,088	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$5,811,088	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$50	\$242	\$162
Per Capita Expenditures:	\$46	\$235	\$151
Revenues over (under) Expenditures:	\$440,000	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	77.61%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$4,509,858	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$36	\$105	\$75
<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:	\$927,947	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$7,237,405	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$5,285,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$42	\$346	\$222
General Obligation Debt over EAV:	0.08%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$96,258	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$1	\$49	\$
Revenue Collected During FY 13:	\$155,430	\$645,852	\$
Expenditures During FY 13:	\$173,850	\$686,133	\$
Per Capita Revenue:	\$1	\$20	\$
Per Capita Expenditures:	\$1	\$22	\$
Operating Income (loss):	-\$18,420	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	48.84%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$84,900	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$1	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Pleasant Dale Park District**

Unit Code: 016/600/12 County: Cook

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,218,999

Equalized Assessed Valuation: \$575,105,538

Population: 10,696

Employees:

 Full Time: 10

 Part Time: 120

 Salaries Paid: \$1,031,226

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$3,541,113	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$331	\$107	\$69
Revenue Collected During FY 13:	\$2,109,763	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$1,646,053	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$197	\$242	\$162
Per Capita Expenditures:	\$154	\$235	\$151
Revenues over (under) Expenditures:	\$463,710	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	244.38%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$4,022,636	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$376	\$105	\$75

Equity

	<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:	\$1,553,173	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1,774,284	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$6,859,722	\$9,464,202	\$5,322,208
Per Capita Debt:	\$641	\$346	\$222
General Obligation Debt over EAV:	1.20%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$4,060,500	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$380	\$49	\$
Revenue Collected During FY 13:	\$10,028	\$645,852	\$
Expenditures During FY 13:	\$1,134,523	\$686,133	\$
Per Capita Revenue:	\$1	\$20	\$
Per Capita Expenditures:	\$106	\$22	\$
Operating Income (loss):	-\$1,124,495	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	263.33%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$2,987,556	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$279	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Pleasant Hill Park District**

Unit Code: **075/020/12** County: **Pike**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$38,139**

Equalized Assessed Valuation: **\$17,308,148**

Population: **2,600**

Employees:

 Full Time:

 Part Time: **18**

 Salaries Paid: **\$16,948**

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:	\$119.614	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$46	\$52	\$27
Revenue Collected During FY 13:	\$42.124	\$231,035	\$137,950
Expenditures During FY 13:	\$44.643	\$237,417	\$126,005
Per Capita Revenue:	\$16	\$64	\$42
Per Capita Expenditures:	\$17	\$65	\$38
Revenues over (under) Expenditures:	-\$2.519	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	262.29%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$117.095	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$45	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$117.095	\$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:	\$14.099	\$256,174	\$
Per Capita Debt:	\$5	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$12.610.000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$97	\$346	\$222
General Obligation Debt over EAV:	0.21%	2.68%	0.43%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$294.605	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$49	\$52	\$27
Revenue Collected During FY 13:	\$163.965	\$231,035	\$137,950
Expenditures During FY 13:	\$179.339	\$237,417	\$126,005
Per Capita Revenue:	\$27	\$64	\$42
Per Capita Expenditures:	\$30	\$65	\$38
Revenues over (under) Expenditures:	-\$15.374	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	155.70%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$279.231	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$47	\$55	\$28

Equity

	<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:	\$279.231	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Princeton Park District**

Unit Code: **006/010/12** County: **Bureau**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,166,521**

Equalized Assessed Valuation: **\$136,628,001**

Population: **7,525**

Employees:

 Full Time: **11**

 Part Time: **80**

 Salaries Paid: **\$682,673**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$	\$52	\$27
Revenue Collected During FY 13:	\$1	\$231,035	\$137,950
Expenditures During FY 13:	\$1	\$237,417	\$126,005
Per Capita Revenue:	\$	\$64	\$42
Per Capita Expenditures:	\$	\$65	\$38
Revenues over (under) Expenditures:	\$	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	0.00%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$	\$55	\$28

Equity

	<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 YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2,401,795	\$256,174	\$
Per Capita Debt:	\$319	\$52	\$
General Obligation Debt over EAV:	0.59%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$3,819,041	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$508	\$4	\$
Revenue Collected During FY 13:	\$1,801,155	\$16,572	\$
Expenditures During FY 13:	\$1,882,490	\$20,295	\$
Per Capita Revenue:	\$239	\$2	\$
Per Capita Expenditures:	\$250	\$2	\$
Operating Income (loss):	-\$81,335	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	198.55%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$3,737,706	\$20,531	\$
Per Capita Ending Retained Earnings:	\$497	\$3	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Prophetstown Park District**

Unit Code: **098/020/12** County: **Whiteside**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$454,600**

Equalized Assessed Valuation: **\$39,975,000**

Population: **2,600**

Employees:

 Full Time: **1**

 Part Time: **15**

 Salaries Paid: **\$118,533**

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$43,055	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$17	\$52	\$27
Revenue Collected During FY 13:	\$304,725	\$231,035	\$137,950
Expenditures During FY 13:	\$382,251	\$237,417	\$126,005
Per Capita Revenue:	\$117	\$64	\$42
Per Capita Expenditures:	\$147	\$65	\$38
Revenues over (under) Expenditures:	-\$77,526	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	23.68%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$90,529	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$35	\$55	\$28
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$90,529	\$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:	\$214.125	\$256,174	\$
Per Capita Debt:	\$82	\$52	\$
General Obligation Debt over EAV:	0.31%	0.15%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Prospect Heights Park District**

Unit Code: 016/620/12 County: Cook

Fiscal Year End: 12/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$6,639,810

Equalized Assessed Valuation: \$348,253,098

Population: 15,000

Employees:

 Full Time: 15

 Part Time: 50

 Salaries Paid: \$1,553,097

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,087,209	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$72	\$107	\$69
Revenue Collected During FY 13:	\$4,069,557	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$3,440,285	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$271	\$242	\$162
Per Capita Expenditures:	\$229	\$235	\$151
Revenues over (under) Expenditures:	\$629,272	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	35.10%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,207,621	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$81	\$105	\$75
Equity	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$
Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	\$907,552	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$617,706	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$8,787,633	\$9,464,202	\$5,322,208
Per Capita Debt:	\$586	\$346	\$222
General Obligation Debt over EAV:	2.49%	2.68%	0.43%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Putnam Twp Park District**

Unit Code: **029/040/12** County: **Fulton**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$55,000**

Equalized Assessed Valuation: **\$20,290,605**

Population: **21,980**

Employees:

 Full Time: **1**

 Part Time: **3**

 Salaries Paid: **\$7,538**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$21.951	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$1	\$52	\$27
Revenue Collected During FY 13:	\$56.381	\$231,035	\$137,950
Expenditures During FY 13:	\$41.955	\$237,417	\$126,005
Per Capita Revenue:	\$3	\$64	\$42
Per Capita Expenditures:	\$2	\$65	\$38
Revenues over (under) Expenditures:	\$14.426	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	86.70%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$36.377	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$2	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$21.966	\$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:

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:	\$2,723,470	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$67	\$107	\$69
Revenue Collected During FY 13:	\$3,124,849	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$2,886,562	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$77	\$242	\$162
Per Capita Expenditures:	\$71	\$235	\$151
Revenues over (under) Expenditures:	\$238,287	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	97.44%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$2,812,555	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$69	\$105	\$75

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,074,812	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$891,872	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1.024.884	\$9,464,202	\$5,322,208
Per Capita Debt:	\$25	\$346	\$222
General Obligation Debt over EAV:	0.14%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$3.084.596	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$76	\$49	\$
Revenue Collected During FY 13:	\$1.147.653	\$645,852	\$
Expenditures During FY 13:	\$1.255.516	\$686,133	\$
Per Capita Revenue:	\$28	\$20	\$
Per Capita Expenditures:	\$31	\$22	\$
Operating Income (loss):	-\$107.863	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	258.93%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$3.250.900	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$80	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Rantoul Park District**

Unit Code: 010/020/12 County: Champaign

Fiscal Year End: 12/31/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,739,194

Equalized Assessed Valuation: \$86,179,129

Population: 12,937

Employees:

 Full Time: 3

 Part Time: 44

 Salaries Paid: \$208,643

Blended Component Units

Number Submitted = 1

Rantoul Park District

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$87,387	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$7	\$52	\$27
Revenue Collected During FY 13:	\$732,246	\$231,035	\$137,950
Expenditures During FY 13:	\$827,582	\$237,417	\$126,005
Per Capita Revenue:	\$57	\$64	\$42
Per Capita Expenditures:	\$64	\$65	\$38
Revenues over (under) Expenditures:	-\$95,336	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	11.33%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$93,778	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$7	\$55	\$28
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$53,185	\$7,006	\$
Total Unreserved Funds:	\$40,593	\$55,359	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$53,185	\$58,738	\$
Total Unrestricted Net Assets:	\$40,593	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$120.000	\$256,174	\$
Per Capita Debt:	\$9	\$52	\$
General Obligation Debt over EAV:	0.14%	0.15%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Raymond Park District**

Unit Code: **068/030/12** County: **Montgomery**

Fiscal Year End: **7/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$47,292**

Equalized Assessed Valuation: **\$10,898,651**

Population: **900**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$3,880**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$14,388	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$16	\$52	\$27
Revenue Collected During FY 13:	\$18,997	\$231,035	\$137,950
Expenditures During FY 13:	\$20,338	\$237,417	\$126,005
Per Capita Revenue:	\$21	\$64	\$42
Per Capita Expenditures:	\$23	\$65	\$38
Revenues over (under) Expenditures:	-\$1,341	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	64.15%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$13,047	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$14	\$55	\$28

Equity

	<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: **Ridgeville Park District**

Unit Code: 016/640/12 County: Cook

Fiscal Year End: 6/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$732,675

Equalized Assessed Valuation: \$515,520,658

Population: 73,000

Employees:

 Full Time: 5

 Part Time: 58

 Salaries Paid: \$335,611

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$366,318	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$5	\$52	\$27
Revenue Collected During FY 13:	\$699,918	\$231,035	\$137,950
Expenditures During FY 13:	\$605,789	\$237,417	\$126,005
Per Capita Revenue:	\$10	\$64	\$42
Per Capita Expenditures:	\$8	\$65	\$38
Revenues over (under) Expenditures:	\$94,129	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	72.51%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$439,280	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$6	\$55	\$28

Equity

	<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:	\$476,624	\$58,738	\$
Total Unrestricted Net Assets:	\$477,294	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **River Forest Park District**

Unit Code: **016/660/12** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,337,612**

Equalized Assessed Valuation: **\$573,104,464**

Population: **11,172**

Employees:

 Full Time: **8**

 Part Time: **43**

 Salaries Paid: **\$508,816**

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$584,716	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$52	\$107	\$69
Revenue Collected During FY 13:	\$1,863,771	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$1,461,934	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$167	\$242	\$162
Per Capita Expenditures:	\$131	\$235	\$151
Revenues over (under) Expenditures:	\$401,837	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	49.29%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$720,553	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$64	\$105	\$75
Equity	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$
Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	\$106,798	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$2,011,807	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$62.040	\$9,464,202	\$5,322,208
Per Capita Debt:	\$6	\$346	\$222
General Obligation Debt over EAV:	0.01%	2.68%	0.43%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **River Trails Park District**

Unit Code: **016/670/12** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,406,459**

Equalized Assessed Valuation: **\$491,392,039**

Population: **15,000**

Employees:

 Full Time: **25**

 Part Time: **215**

 Salaries Paid: **\$2,147,063**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$523,340	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$35	\$107	\$69
Revenue Collected During FY 13:	\$4,245,475	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$4,090,368	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$283	\$242	\$162
Per Capita Expenditures:	\$273	\$235	\$151
Revenues over (under) Expenditures:	\$155,107	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	16.59%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$678,447	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$45	\$105	\$75

Equity

	<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:	\$501,648	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$3,885,021	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$8.135.000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$542	\$346	\$222
General Obligation Debt over EAV:	0.00%	2.68%	0.43%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Roanoke Park District**

Unit Code: **102/020/12** County: **Woodford**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$134,100**

Equalized Assessed Valuation: **\$26,451,111**

Population: **2,558**

Employees:

 Full Time:

 Part Time: **17**

 Salaries Paid: **\$41,334**

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$65,817	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$26	\$52	\$27
Revenue Collected During FY 13:	\$141,390	\$231,035	\$137,950
Expenditures During FY 13:	\$135,629	\$237,417	\$126,005
Per Capita Revenue:	\$55	\$64	\$42
Per Capita Expenditures:	\$53	\$65	\$38
Revenues over (under) Expenditures:	\$5,761	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	52.77%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$71,578	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$28	\$55	\$28
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$71,678	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$29,760,604	\$9,464,202	\$5,322,208
Per Capita Debt:	\$149	\$346	\$222
General Obligation Debt over EAV:	0.58%	2.68%	0.43%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Rolling Meadows Park District**

Unit Code: **016/680/12** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,263,100**

Equalized Assessed Valuation: **\$725,257,238**

Population: **22,500**

Employees:

 Full Time: **36**

 Part Time: **130**

 Salaries Paid: **\$2,709,005**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,295,369	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$58	\$107	\$69
Revenue Collected During FY 13:	\$6,676,954	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$6,341,104	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$297	\$242	\$162
Per Capita Expenditures:	\$282	\$235	\$151
Revenues over (under) Expenditures:	\$335,850	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	24.41%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,548,165	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$69	\$105	\$75

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,852,007	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$846,072	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$2,955,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$131	\$346	\$222
General Obligation Debt over EAV:	0.09%	2.68%	0.43%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Roselle Park District**

Unit Code: **022/190/12** County: **Dupage**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,149,701**

Equalized Assessed Valuation: **\$449,133,450**

Population: **22,763**

Employees:

 Full Time: **12**

 Part Time: **146**

 Salaries Paid: **\$1,110,103**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,331,517	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$58	\$107	\$69
Revenue Collected During FY 13:	\$2,699,863	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$2,245,666	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$119	\$242	\$162
Per Capita Expenditures:	\$99	\$235	\$151
Revenues over (under) Expenditures:	\$454,197	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	69.86%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,568,714	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$69	\$105	\$75

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$784,630	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$3,354,762	\$3,348,349	\$1,587,490



FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$4,209,987	\$9,464,202	\$5,322,208
Per Capita Debt:	\$185	\$346	\$222
General Obligation Debt over EAV:	0.61%	2.68%	0.43%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Rosemont Park District**

Unit Code: 016/690/12 County: Cook

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,821,605

Equalized Assessed Valuation: \$287,806,763

Population: 4,442

Employees:

 Full Time: 7

 Part Time: 105

 Salaries Paid: \$485,138

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$576,991	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$130	\$107	\$69
Revenue Collected During FY 13:	\$1,189,823	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$1,065,430	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$268	\$242	\$162
Per Capita Expenditures:	\$240	\$235	\$151
Revenues over (under) Expenditures:	\$124,393	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	65.83%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$701,384	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$158	\$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:	\$697,849	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$463,434	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$887.000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$200	\$346	\$222
General Obligation Debt over EAV:	0.31%	2.68%	0.43%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Rossville Park District**

Unit Code: **092/010/12** County: **Vermilion**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$62,432**

Equalized Assessed Valuation: **\$19,245,140**

Population: **1,331**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$28,057	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$21	\$52	\$27
Revenue Collected During FY 13:	\$16,415	\$231,035	\$137,950
Expenditures During FY 13:	\$15,550	\$237,417	\$126,005
Per Capita Revenue:	\$12	\$64	\$42
Per Capita Expenditures:	\$12	\$65	\$38
Revenues over (under) Expenditures:	\$865	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	185.99%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$28,922	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$22	\$55	\$28

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Round Lake Area Park District**

Unit Code: **049/095/12** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,414,645**

Equalized Assessed Valuation: **\$780,173,887**

Population: **58,000**

Employees:

 Full Time: **48**

 Part Time: **8**

 Salaries Paid: **\$3,518,289**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$2,669,110	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$46	\$107	\$69
Revenue Collected During FY 13:	\$8,295,681	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$7,893,567	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$143	\$242	\$162
Per Capita Expenditures:	\$136	\$235	\$151
Revenues over (under) Expenditures:	\$402,114	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	38.91%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$3,071,224	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$53	\$105	\$75

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,735,548	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1,745,164	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$8,935,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$154	\$346	\$222
General Obligation Debt over EAV:	0.26%	2.68%	0.43%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Roxana Community Park District**

Unit Code: **057/020/12** County: **Madison**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$845,386**

Equalized Assessed Valuation: **\$396,192,147**

Population: **1,542**

Employees:

 Full Time: **3**

 Part Time: **34**

 Salaries Paid: **\$200,737**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$86,271	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$56	\$52	\$27
Revenue Collected During FY 13:	\$645,558	\$231,035	\$137,950
Expenditures During FY 13:	\$600,898	\$237,417	\$126,005
Per Capita Revenue:	\$419	\$64	\$42
Per Capita Expenditures:	\$390	\$65	\$38
Revenues over (under) Expenditures:	\$44,660	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	34.10%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$204,923	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$133	\$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:	-\$40,960	\$58,738	\$
Total Unrestricted Net Assets:	\$265,346	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$215.000	\$256,174	\$
Per Capita Debt:	\$139	\$52	\$
General Obligation Debt over EAV:	0.05%	0.15%	0.00%

Enterprise Funds

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