



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:	\$39,873	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$31	\$52	\$27
Revenue Collected During FY 13:	\$43,704	\$231,035	\$137,950
Expenditures During FY 13:	\$39,536	\$237,417	\$126,005
Per Capita Revenue:	\$34	\$64	\$42
Per Capita Expenditures:	\$30	\$65	\$38
Revenues over (under) Expenditures:	\$4,168	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	111.39%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$44,041	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$34	\$55	\$28
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$44,042	\$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: **Vandalia Park District**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$559,095**

Equalized Assessed Valuation: **\$61,396,001**

Population: **6,200**

Employees:

 Full Time:

 Part Time: **31**

 Salaries Paid: **\$130,836**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$654,348	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$106	\$52	\$27
Revenue Collected During FY 13:	\$644,184	\$231,035	\$137,950
Expenditures During FY 13:	\$648,544	\$237,417	\$126,005
Per Capita Revenue:	\$104	\$64	\$42
Per Capita Expenditures:	\$105	\$65	\$38
Revenues over (under) Expenditures:	-\$4,360	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	100.22%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$649,988	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$105	\$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:	\$71,775	\$58,738	\$
Total Unrestricted Net Assets:	\$578,213	\$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: **Venice Park District**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$214,365**

Equalized Assessed Valuation: **\$12,687,980**

Population: **1,890**

Employees:

 Full Time: **3**

 Part Time: **5**

 Salaries Paid: **\$61,388**

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$67.155	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$36	\$52	\$27
Revenue Collected During FY 13:	\$210.866	\$231,035	\$137,950
Expenditures During FY 13:	\$224.568	\$237,417	\$126,005
Per Capita Revenue:	\$112	\$64	\$42
Per Capita Expenditures:	\$119	\$65	\$38
Revenues over (under) Expenditures:	-\$13.702	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	16.68%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$37.464	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$20	\$55	\$28
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$52.708	\$55,359	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Vernon Hills Park District**

Unit Code: **049/097/12** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,085,608**

Equalized Assessed Valuation: **\$1,096,575,708**

Population: **25,678**

Employees:

 Full Time: **42**

 Part Time: **350**

 Salaries Paid: **\$2,656,490**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,433,124	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$56	\$107	\$69
Revenue Collected During FY 13:	\$6,091,757	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$6,139,145	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$237	\$242	\$162
Per Capita Expenditures:	\$239	\$235	\$151
Revenues over (under) Expenditures:	-\$47,388	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	21.76%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,335,736	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$52	\$105	\$75

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$476,022	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1,926,030	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,880,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$73	\$346	\$222
General Obligation Debt over EAV:	0.17%	2.68%	0.43%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Veterans Park District**

Unit Code: **016/770/12** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,696,084**

Equalized Assessed Valuation: **\$1,165,940,298**

Population: **55,000**

Employees:

 Full Time: **36**

 Part Time: **100**

 Salaries Paid: **\$2,459,651**

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,907,279	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$35	\$107	\$69
Revenue Collected During FY 13:	\$5,536,594	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$5,535,709	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$101	\$242	\$162
Per Capita Expenditures:	\$101	\$235	\$151
Revenues over (under) Expenditures:	\$885	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	34.47%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,908,164	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$35	\$105	\$75
<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:	\$1,275,304	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1,061,126	\$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:	\$8,970,000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$163	\$346	\$222
General Obligation Debt over EAV:	0.00%	2.68%	0.43%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Walnut Park District**

Unit Code: 006/020/12 County: Bureau

Fiscal Year End: 4/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$470,226

Equalized Assessed Valuation: \$34,040,485

Population: 2,400

Employees:

 Full Time: 2

 Part Time: 17

 Salaries Paid: \$115,111

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$157,096	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$65	\$52	\$27
Revenue Collected During FY 13:	\$144,828	\$231,035	\$137,950
Expenditures During FY 13:	\$182,930	\$237,417	\$126,005
Per Capita Revenue:	\$60	\$64	\$42
Per Capita Expenditures:	\$76	\$65	\$38
Revenues over (under) Expenditures:	-\$38,102	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	65.05%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$118,994	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$50	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$118,994	\$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:	\$335.000	\$256,174	\$
Per Capita Debt:	\$140	\$52	\$
General Obligation Debt over EAV:	0.56%	0.15%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Wards Creek Park District**

Unit Code: 022/205/12 County: Dupage

Fiscal Year End: 10/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$37,813

Equalized Assessed Valuation: \$33,608,350

Population: 1,100

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:	\$322.665	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$293	\$52	\$27
Revenue Collected During FY 13:	\$38.637	\$231,035	\$137,950
Expenditures During FY 13:	\$116.885	\$237,417	\$126,005
Per Capita Revenue:	\$35	\$64	\$42
Per Capita Expenditures:	\$106	\$65	\$38
Revenues over (under) Expenditures:	-\$78.248	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	209.11%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$244.417	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$222	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$222.625	\$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: **Warrenville Park District**

Unit Code: **022/195/12** County: **Dupage**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,255,294**

Equalized Assessed Valuation: **\$416,061,478**

Population: **13,140**

Employees:

 Full Time: **12**

 Part Time: **91**

 Salaries Paid: **\$1,124,420**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$370.656	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$28	\$107	\$69
Revenue Collected During FY 13:	\$2,322,921	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$2,108,832	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$177	\$242	\$162
Per Capita Expenditures:	\$160	\$235	\$151
Revenues over (under) Expenditures:	\$214,089	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	21.92%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$462.197	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$35	\$105	\$75

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$54.135	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$320.583	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$682.696	\$9,464,202	\$5,322,208
Per Capita Debt:	\$52	\$346	\$222
General Obligation Debt over EAV:	0.15%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$5.191	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$300.912	\$645,852	\$
Expenditures During FY 13:	\$286.116	\$686,133	\$
Per Capita Revenue:	\$23	\$20	\$
Per Capita Expenditures:	\$22	\$22	\$
Operating Income (loss):	\$14.796	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	14.37%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$41.108	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$3	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$13,887	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$8	\$52	\$27
Revenue Collected During FY 13:	\$27,971	\$231,035	\$137,950
Expenditures During FY 13:	\$32,891	\$237,417	\$126,005
Per Capita Revenue:	\$16	\$64	\$42
Per Capita Expenditures:	\$19	\$65	\$38
Revenues over (under) Expenditures:	-\$4,920	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	27.26%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$8,967	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$5	\$55	\$28

Equity

Amounts

Averages

Medians

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

Net Assets

Amounts

Averages

Medians

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Washington Park District**

Unit Code: **090/060/12** County: **Tazewell**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,070,600**

Equalized Assessed Valuation: **\$336,052,438**

Population: **16,000**

Employees:

 Full Time: **6**

 Part Time: **145**

 Salaries Paid: **\$724,103**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$258.662	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$16	\$107	\$69
Revenue Collected During FY 13:	\$2,192.210	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$4,068.596	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$137	\$242	\$162
Per Capita Expenditures:	\$254	\$235	\$151
Revenues over (under) Expenditures:	-\$1,876.386	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	13.32%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$541.884	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$34	\$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:	\$93.073	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$53.811	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$3,144,991	\$9,464,202	\$5,322,208
Per Capita Debt:	\$197	\$346	\$222
General Obligation Debt over EAV:	0.94%	2.68%	0.43%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Waterloo Park District**

Unit Code: **067/010/12** County: **Monroe**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$426,340**

Equalized Assessed Valuation: **\$214,331,935**

Population: **9,917**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$54,749**

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:	\$604,392	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$61	\$52	\$27
Revenue Collected During FY 13:	\$344,678	\$231,035	\$137,950
Expenditures During FY 13:	\$387,874	\$237,417	\$126,005
Per Capita Revenue:	\$35	\$64	\$42
Per Capita Expenditures:	\$39	\$65	\$38
Revenues over (under) Expenditures:	-\$43,196	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	144.69%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$561,196	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$57	\$55	\$28

Equity

	<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:	\$2,115	\$58,738	\$
Total Unrestricted Net Assets:	\$508,196	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$53.000	\$256,174	\$
Per Capita Debt:	\$5	\$52	\$
General Obligation Debt over EAV:	0.02%	0.15%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Watseka Park District**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$289,100**

Equalized Assessed Valuation: **\$52,345,514**

Population: **6,000**

Employees:

 Full Time: **1**

 Part Time: **6**

 Salaries Paid: **\$73,556**

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$127.915	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$21	\$52	\$27
Revenue Collected During FY 13:	\$184.427	\$231,035	\$137,950
Expenditures During FY 13:	\$181.261	\$237,417	\$126,005
Per Capita Revenue:	\$31	\$64	\$42
Per Capita Expenditures:	\$30	\$65	\$38
Revenues over (under) Expenditures:	\$3.166	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	72.32%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$131.081	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$22	\$55	\$28
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$170.584	\$58,738	\$
Total Unrestricted Net Assets:	-\$39.503	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$137.374	\$256,174	\$
Per Capita Debt:	\$23	\$52	\$
General Obligation Debt over EAV:	0.26%	0.15%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Wauconda Park District**

Unit Code: **049/100/12** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,081,902**

Equalized Assessed Valuation: **\$360,916,652**

Population: **13,603**

Employees:

 Full Time: **13**

 Part Time: **117**

 Salaries Paid: **\$1,217,260**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$2,516,877	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$185	\$107	\$69
Revenue Collected During FY 13:	\$2,631,547	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$2,499,898	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$193	\$242	\$162
Per Capita Expenditures:	\$184	\$235	\$151
Revenues over (under) Expenditures:	\$131,649	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	72.54%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,813,526	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$133	\$105	\$75

Equity

	<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:	\$1,190,052	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$2,224,422	\$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:	\$315.868	\$9,464,202	\$5,322,208
Per Capita Debt:	\$23	\$346	\$222
General Obligation Debt over EAV:	0.09%	2.68%	0.43%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Waukegan Park District**

Unit Code: **049/110/12** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$25,864,238**

Equalized Assessed Valuation: **\$1,091,946,273**

Population: **88,862**

Employees:

 Full Time: **67**

 Part Time: **176**

 Salaries Paid: **\$4,430,228**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$5,828,137	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$66	\$107	\$69
Revenue Collected During FY 13:	\$14,070,009	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$10,066,163	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$158	\$242	\$162
Per Capita Expenditures:	\$113	\$235	\$151
Revenues over (under) Expenditures:	\$4,003,846	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	58.48%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$5,886,630	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$66	\$105	\$75

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:	\$8,334,175	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$17,706,009	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$21.326.000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$240	\$346	\$222
General Obligation Debt over EAV:	0.93%	2.68%	0.43%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **West Chicago Park District**

Unit Code: **022/210/12** County: **Dupage**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,782,890**

Equalized Assessed Valuation: **\$827,862,215**

Population: **33,000**

Employees:

 Full Time: **14**

 Part Time: **175**

 Salaries Paid: **\$1,346,177**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	-\$1.895	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$	\$107	\$69
Revenue Collected During FY 13:	\$3,744,950	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$3,526,275	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$113	\$242	\$162
Per Capita Expenditures:	\$107	\$235	\$151
Revenues over (under) Expenditures:	\$218.675	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	6.15%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$216.780	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$7	\$105	\$75

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$532.018	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	-\$254.249	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$24,284,867	\$9,464,202	\$5,322,208
Per Capita Debt:	\$736	\$346	\$222
General Obligation Debt over EAV:	2.13%	2.68%	0.43%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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:	\$983.602	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$57	\$107	\$69
Revenue Collected During FY 13:	\$2,367.754	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$2,198.047	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$136	\$242	\$162
Per Capita Expenditures:	\$126	\$235	\$151
Revenues over (under) Expenditures:	\$169.707	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	50.46%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,109.233	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$64	\$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:	\$1,038.066	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$563.181	\$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:	\$2,321,497	\$9,464,202	\$5,322,208
Per Capita Debt:	\$133	\$346	\$222
General Obligation Debt over EAV:	0.10%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$287,876	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$17	\$49	\$
Revenue Collected During FY 13:	\$187,479	\$645,852	\$
Expenditures During FY 13:	\$202,920	\$686,133	\$
Per Capita Revenue:	\$11	\$20	\$
Per Capita Expenditures:	\$12	\$22	\$
Operating Income (loss):	-\$15,441	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	134.26%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$272,435	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$16	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Western Springs Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$890,186**

Equalized Assessed Valuation: **\$594,459,035**

Population: **12,493**

Employees:

 Full Time: **4**

 Part Time:

 Salaries Paid: **\$220,622**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$908,960	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$73	\$52	\$27
Revenue Collected During FY 13:	\$740,361	\$231,035	\$137,950
Expenditures During FY 13:	\$889,261	\$237,417	\$126,005
Per Capita Revenue:	\$59	\$64	\$42
Per Capita Expenditures:	\$71	\$65	\$38
Revenues over (under) Expenditures:	-\$148,900	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	89.94%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$799,830	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$64	\$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:	\$182,302	\$58,738	\$
Total Unrestricted Net Assets:	\$638,695	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,159,459	\$256,174	\$
Per Capita Debt:	\$93	\$52	\$
General Obligation Debt over EAV:	0.19%	0.15%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,289,012	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$51	\$107	\$69
Revenue Collected During FY 13:	\$4,063,714	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$3,678,127	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$162	\$242	\$162
Per Capita Expenditures:	\$147	\$235	\$151
Revenues over (under) Expenditures:	\$385,587	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	44.85%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,649,599	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$66	\$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:	\$620.200	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$297.492	\$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:	\$7,895,947	\$9,464,202	\$5,322,208
Per Capita Debt:	\$315	\$346	\$222
General Obligation Debt over EAV:	0.97%	2.68%	0.43%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Wheaton Park District**

Unit Code: **022/230/12** County: **Dupage**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$45,924,882**

Equalized Assessed Valuation: **\$2,038,766,739**

Population: **54,469**

Employees:

 Full Time: **97**

 Part Time: **1,061**

 Salaries Paid: **\$9,988,426**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$6,110,815	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$112	\$107	\$69
Revenue Collected During FY 13:	\$16,850,717	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$14,766,410	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$309	\$242	\$162
Per Capita Expenditures:	\$271	\$235	\$151
Revenues over (under) Expenditures:	\$2,084,307	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	52.11%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$7,695,122	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$141	\$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:	\$1,799,890	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$10,168,574	\$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:	\$42,430,144	\$9,464,202	\$5,322,208
Per Capita Debt:	\$779	\$346	\$222
General Obligation Debt over EAV:	1.69%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$11,450,830	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$210	\$49	\$
Revenue Collected During FY 13:	\$8,669,031	\$645,852	\$
Expenditures During FY 13:	\$7,885,255	\$686,133	\$
Per Capita Revenue:	\$159	\$20	\$
Per Capita Expenditures:	\$145	\$22	\$
Operating Income (loss):	\$783,776	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	155.16%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$12,234,606	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$225	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$2,606,122	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$69	\$107	\$69
Revenue Collected During FY 13:	\$9,172,195	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$6,729,605	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$244	\$242	\$162
Per Capita Expenditures:	\$179	\$235	\$151
Revenues over (under) Expenditures:	\$2,442,590	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	38.71%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$2,605,258	\$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:	\$402,840	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$8,333,160	\$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:	\$10,457,228	\$9,464,202	\$5,322,208
Per Capita Debt:	\$278	\$346	\$222
General Obligation Debt over EAV:	0.20%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$11,540,806	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$307	\$49	\$
Revenue Collected During FY 13:	\$3,871,906	\$645,852	\$
Expenditures During FY 13:	\$4,113,335	\$686,133	\$
Per Capita Revenue:	\$103	\$20	\$
Per Capita Expenditures:	\$109	\$22	\$
Operating Income (loss):	-\$241,429	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	273.85%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$11,264,497	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$299	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Wildwood Park District**

Unit Code: **049/115/12** County: **Lake**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,279,000**

Equalized Assessed Valuation: **\$109,633,067**

Population: **7,400**

Employees:

 Full Time: **2**

 Part Time: **34**

 Salaries Paid: **\$195,870**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$60,026	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$8	\$52	\$27
Revenue Collected During FY 13:	\$535,395	\$231,035	\$137,950
Expenditures During FY 13:	\$508,053	\$237,417	\$126,005
Per Capita Revenue:	\$72	\$64	\$42
Per Capita Expenditures:	\$69	\$65	\$38
Revenues over (under) Expenditures:	\$27,342	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	17.20%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$87,368	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$12	\$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:	\$76,224	\$58,738	\$
Total Unrestricted Net Assets:	\$11,144	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$18.959	\$256,174	\$
Per Capita Debt:	\$3	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Wilmette Park District**

Unit Code: 016/830/12 County: Cook

Fiscal Year End: 12/31/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$31,369,954

Equalized Assessed Valuation: \$1,731,359,398

Population: 27,116

Employees:

 Full Time: 71

 Part Time: 942

 Salaries Paid: \$8,865,059

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$6,151,489	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$227	\$107	\$69
Revenue Collected During FY 13:	\$18,659,663	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$17,580,924	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$688	\$242	\$162
Per Capita Expenditures:	\$648	\$235	\$151
Revenues over (under) Expenditures:	\$1,078,739	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	30.77%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$5,410,461	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$200	\$105	\$75

Equity

	<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:	\$1,039,126	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1,974,815	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$22.033.000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$813	\$346	\$222
General Obligation Debt over EAV:	1.20%	2.68%	0.43%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Wilmington Island Park District**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$288,596**

Equalized Assessed Valuation: **\$113,468,113**

Population: **5,134**

Employees:

 Full Time: **3**

 Part Time: **16**

 Salaries Paid: **\$124,453**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$10,773	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$2	\$52	\$27
Revenue Collected During FY 13:	\$226,772	\$231,035	\$137,950
Expenditures During FY 13:	\$248,083	\$237,417	\$126,005
Per Capita Revenue:	\$44	\$64	\$42
Per Capita Expenditures:	\$48	\$65	\$38
Revenues over (under) Expenditures:	-\$21,311	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	-4.25%	195.54%	71.90%
Ending Fund Balance for FY 13:	-\$10,538	\$187,545	\$68,801
Per Capita Ending Fund Balance:	-\$2	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$38,121	\$7,006	\$
Total Unreserved Funds:	-\$48,659	\$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: **Winfield Park District**

Unit Code: **022/235/12** County: **Dupage**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,449,150**

Equalized Assessed Valuation: **\$274,929,912**

Population: **9,145**

Employees:

 Full Time: **6**

 Part Time: **39**

 Salaries Paid: **\$691,226**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$309,468	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$34	\$107	\$69
Revenue Collected During FY 13:	\$1,911,871	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$1,767,932	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$209	\$242	\$162
Per Capita Expenditures:	\$193	\$235	\$151
Revenues over (under) Expenditures:	\$143,939	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	23.38%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$413,407	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$45	\$105	\$75

Equity

	<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:	\$257,027	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$2,092,837	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$3,606,500	\$9,464,202	\$5,322,208
Per Capita Debt:	\$394	\$346	\$222
General Obligation Debt over EAV:	0.33%	2.68%	0.43%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

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:	\$125,292	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$31	\$52	\$27
Revenue Collected During FY 13:	\$212,995	\$231,035	\$137,950
Expenditures During FY 13:	\$203,064	\$237,417	\$126,005
Per Capita Revenue:	\$53	\$64	\$42
Per Capita Expenditures:	\$51	\$65	\$38
Revenues over (under) Expenditures:	\$9,931	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	66.59%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$135,223	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$34	\$55	\$28

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:	\$135,223	\$104,635	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Winnetka Park District**

Unit Code: **016/840/12** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,855,319**

Equalized Assessed Valuation: **\$1,295,476,397**

Population: **14,500**

Employees:

 Full Time: **41**

 Part Time: **350**

 Salaries Paid: **\$4,414,279**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$5,480,429	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$378	\$107	\$69
Revenue Collected During FY 13:	\$6,732,126	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$6,270,985	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$464	\$242	\$162
Per Capita Expenditures:	\$432	\$235	\$151
Revenues over (under) Expenditures:	\$461,141	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	18.24%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,144,047	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$79	\$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:	\$691,191	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$475,672	\$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:	\$7,973,902	\$9,464,202	\$5,322,208
Per Capita Debt:	\$550	\$346	\$222
General Obligation Debt over EAV:	0.12%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$9,375,288	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$647	\$49	\$
Revenue Collected During FY 13:	\$4,586,596	\$645,852	\$
Expenditures During FY 13:	\$4,746,579	\$686,133	\$
Per Capita Revenue:	\$316	\$20	\$
Per Capita Expenditures:	\$327	\$22	\$
Operating Income (loss):	-\$159,983	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	199.36%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$9,462,828	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$653	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$20.800	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$22	\$52	\$27
Revenue Collected During FY 13:	\$28.285	\$231,035	\$137,950
Expenditures During FY 13:	\$17.712	\$237,417	\$126,005
Per Capita Revenue:	\$30	\$64	\$42
Per Capita Expenditures:	\$19	\$65	\$38
Revenues over (under) Expenditures:	\$10.573	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	177.13%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$31.373	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$33	\$55	\$28

Equity

Amounts

Averages

Medians

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

Net Assets

Amounts

Averages

Medians

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Wood Dale Park District**

Unit Code: 022/240/12 County: Dupage

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$6,054,571

Equalized Assessed Valuation: \$548,385,256

Population: 13,535

Employees:

 Full Time: 18

 Part Time: 90

 Salaries Paid: \$1,932,756

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,771,944	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$131	\$107	\$69
Revenue Collected During FY 13:	\$2,603,982	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$2,427,095	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$192	\$242	\$162
Per Capita Expenditures:	\$179	\$235	\$151
Revenues over (under) Expenditures:	\$176,887	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	69.41%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,684,725	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$124	\$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:	\$1,017,263	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1,443,799	\$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:	\$4,995,877	\$9,464,202	\$5,322,208
Per Capita Debt:	\$369	\$346	\$222
General Obligation Debt over EAV:	0.68%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$4,813,021	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$356	\$49	\$
Revenue Collected During FY 13:	\$1,668,295	\$645,852	\$
Expenditures During FY 13:	\$1,663,619	\$686,133	\$
Per Capita Revenue:	\$123	\$20	\$
Per Capita Expenditures:	\$123	\$22	\$
Operating Income (loss):	\$4,676	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	292.03%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$4,858,340	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$359	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Woodridge Park District**

Unit Code: 022/250/12 County: Dupage

Fiscal Year End: 4/30/2013

Accounting Method: Modified Accrual

Appropriation or Budget: \$21,473,800

Equalized Assessed Valuation: \$1,099,898,476

Population: 35,253

Employees:

 Full Time: 29

 Part Time: 353

 Salaries Paid: \$2,971,021

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$3,463,635	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$98	\$107	\$69
Revenue Collected During FY 13:	\$5,985,371	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$12,388,252	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$170	\$242	\$162
Per Capita Expenditures:	\$351	\$235	\$151
Revenues over (under) Expenditures:	-\$6,402,881	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	26.10%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$3,233,451	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$92	\$105	\$75

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$308,371	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$2,835,301	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$13,509,638	\$9,464,202	\$5,322,208
Per Capita Debt:	\$383	\$346	\$222
General Obligation Debt over EAV:	0.41%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$4,339,201	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$123	\$49	\$
Revenue Collected During FY 13:	\$1,229,742	\$645,852	\$
Expenditures During FY 13:	\$1,858,052	\$686,133	\$
Per Capita Revenue:	\$35	\$20	\$
Per Capita Expenditures:	\$53	\$22	\$
Operating Income (loss):	-\$628,310	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	199.72%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$3,710,891	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$105	\$49	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$379,730	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$35	\$107	\$69
Revenue Collected During FY 13:	\$1,046,292	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$1,086,361	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$97	\$242	\$162
Per Capita Expenditures:	\$100	\$235	\$151
Revenues over (under) Expenditures:	-\$40,069	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	33.12%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$359,851	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$33	\$105	\$75

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$801,403	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$252.857	\$9,464,202	\$5,322,208
Per Capita Debt:	\$23	\$346	\$222
General Obligation Debt over EAV:	0.10%	2.68%	0.43%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **York Center Park District**

Unit Code: **022/260/12** County: **Dupage**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,141,626**

Equalized Assessed Valuation: **\$186,276,751**

Population: **50,460**

Employees:

 Full Time: **6**

 Part Time: **19**

 Salaries Paid: **\$449,954**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$825.420	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$16	\$107	\$69
Revenue Collected During FY 13:	\$1,024,231	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$877.918	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$20	\$242	\$162
Per Capita Expenditures:	\$17	\$235	\$151
Revenues over (under) Expenditures:	\$146.313	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	110.69%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$971.733	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$19	\$105	\$75

Equity

	<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:	\$840.522	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	-\$224.098	\$3,348,349	\$1,587,490



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$713.940	\$9,464,202	\$5,322,208
Per Capita Debt:	\$14	\$346	\$222
General Obligation Debt over EAV:	0.38%	2.68%	0.43%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Zion Park District**

Unit Code: **049/120/12** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,582,500**

Equalized Assessed Valuation: **\$286,934,529**

Population: **24,508**

Employees:

 Full Time: **84**

 Part Time: **117**

 Salaries Paid: **\$2,576,436**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$2,163,604	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$88	\$107	\$69
Revenue Collected During FY 13:	\$4,211,929	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$4,219,104	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$172	\$242	\$162
Per Capita Expenditures:	\$172	\$235	\$151
Revenues over (under) Expenditures:	-\$7,175	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	49.67%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$2,095,495	\$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:	\$1,127,958	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$4,451,642	\$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:	\$4.185.000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$171	\$346	\$222
General Obligation Debt over EAV:	0.70%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$5.885.209	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$240	\$49	\$
Revenue Collected During FY 13:	\$1.304.802	\$645,852	\$
Expenditures During FY 13:	\$1.609.067	\$686,133	\$
Per Capita Revenue:	\$53	\$20	\$
Per Capita Expenditures:	\$66	\$22	\$
Operating Income (loss):	-\$304.265	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	350.63%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$5.641.878	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$230	\$49	\$