STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Addison Park District

Unit Code: 022/010/12 **County:** Dupage

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$17,929,568
Equalized Assessed Valuation:	$961,770,286
Population:	36,917
Employees:	
Full Time:	23
Part Time:	270
Salaries Paid:	$2,302,665

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$659,476	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$18	$108	$75
Revenue Collected During FY 14:	$5,814,146	$6,374,916	$3,406,713
Expenditures During FY 14:	$5,612,680	$6,019,868	$3,419,923
Per Capita Revenue:	$157	$256	$172
Per Capita Expenditures:	$152	$246	$152
Revenues over (under) Expenditures:	$201,466	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	17.36%	54.55%	47.83%
Ending Fund Balance for FY 14:	$974,408	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$26	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$987,693	$1,467,362	$848,531
Total Unrestricted Net Assets:	$5,317,574	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$16,722,116	$9,336,387	$6,292,315
Per Capita Debt:	$453	$366	$223
General Obligation Debt over EAV:	1.74%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Albion Park District

Unit Code: 024/010/12 **County:** Edwards

Fiscal Year End:	12/31/2014
Accounting Method:	Cash
Appropriation or Budget:	$60,000
Equalized Assessed Valuation:	$19,081,525
Population:	1,935
Employees:	
Full Time:	
Part Time:	10
Salaries Paid:	$17,004

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$132,204	$171,511	$66,924
Per Capita Beginning Fund Balance:	$68	$54	$27
Revenue Collected During FY 14:	$77,194	$229,458	$136,185
Expenditures During FY 14:	$57,174	$230,187	$125,615
Per Capita Revenue:	$40	$71	$45
Per Capita Expenditures:	$30	$68	$43
Revenues over (under) Expenditures:	$20,020	-$729	$3,611
Ratio of Fund Balance to Expenditures:	266.25%	128.59%	72.27%
Ending Fund Balance for FY 14:	$152,224	$183,517	$74,165
Per Capita Ending Fund Balance:	$79	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Aledo Park District

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

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$143,500
Equalized Assessed Valuation:	$43,166,852
Population:	3,300
Employees:	
Full Time:	
Part Time:	5
Salaries Paid:	$18,416

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$20,698	$171,511	$66,924
Per Capita Beginning Fund Balance:	$6	$54	$27
Revenue Collected During FY 14:	$179,154	$229,458	$136,185
Expenditures During FY 14:	$147,969	$230,187	$125,615
Per Capita Revenue:	$54	$71	$45
Per Capita Expenditures:	$45	$68	$43
Revenues over (under) Expenditures:	$31,185	-$729	$3,611
Ratio of Fund Balance to Expenditures:	35.06%	128.59%	72.27%
Ending Fund Balance for FY 14:	$51,883	$183,517	$74,165
Per Capita Ending Fund Balance:	$16	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$32,849	$11,985	$
Total Unreserved Funds:	$19,034	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Allin Township Park District

Unit Code: 064/001/12 **County:** Mclean

Fiscal Year End:	12/31/2014
Accounting Method:	Cash
Appropriation or Budget:	$192,700
Equalized Assessed Valuation:	$22,013,660
Population:	989
Employees:	
Full Time:	
Part Time:	9
Salaries Paid:	$18,157

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$128,341	$171,511	$66,924
Per Capita Beginning Fund Balance:	$130	$54	$27
Revenue Collected During FY 14:	$73,274	$229,458	$136,185
Expenditures During FY 14:	$66,169	$230,187	$125,615
Per Capita Revenue:	$74	$71	$45
Per Capita Expenditures:	$67	$68	$43
Revenues over (under) Expenditures:	$7,105	-$729	$3,611
Ratio of Fund Balance to Expenditures:	204.70%	128.59%	72.27%
Ending Fund Balance for FY 14:	$135,446	$183,517	$74,165
Per Capita Ending Fund Balance:	$137	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Alsip Park District

Unit Code: 016/010/12 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,728,196
Equalized Assessed Valuation:	$517,739,000
Population:	19,453
Employees:	
Full Time:	19
Part Time:	220
Salaries Paid:	$1,472,980

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$27,127	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$1	$108	$75
Revenue Collected During FY 14:	$2,590,837	$6,374,916	$3,406,713
Expenditures During FY 14:	$2,730,425	$6,019,868	$3,419,923
Per Capita Revenue:	$133	$256	$172
Per Capita Expenditures:	$140	$246	$152
Revenues over (under) Expenditures:	-$139,588	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	-4.12%	54.55%	47.83%
Ending Fund Balance for FY 14:	-$112,461	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	-$6	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,883,816	$1,467,362	$848,531
Total Unrestricted Net Assets:	$3,236,397	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,195,000	$9,336,387	$6,292,315
Per Capita Debt:	$164	$366	$223
General Obligation Debt over EAV:	0.62%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,410,594	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$73	$50	$
Revenue Collected During FY 14:	$691,658	$622,050	$
Expenditures During FY 14:	$729,935	$663,952	$
Per Capita Revenue:	$36	$21	$
Per Capita Expenditures:	$38	$22	$
Operating Income (loss):	-$38,277	-$41,902	$
Ratio of Retained Earnings to Expenditures:	188.01%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$1,372,317	$1,557,725	$
Per Capita Ending Retained Earnings:	$71	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Arlington Heights Park District

Unit Code: 016/020/12 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$29,352,484
Equalized Assessed Valuation:	$2,381,334,473
Population:	75,101
Employees:	
Full Time:	96
Part Time:	959
Salaries Paid:	$10,631,344

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$16,237,603	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$216	$108	$75
Revenue Collected During FY 14:	$21,125,408	$6,374,916	$3,406,713
Expenditures During FY 14:	$19,180,584	$6,019,868	$3,419,923
Per Capita Revenue:	$281	$256	$172
Per Capita Expenditures:	$255	$246	$152
Revenues over (under) Expenditures:	$1,944,824	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	89.63%	54.55%	47.83%
Ending Fund Balance for FY 14:	$17,192,171	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$229	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,448,496	$1,467,362	$848,531
Total Unrestricted Net Assets:	$11,683,562	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$22,225,000	$9,336,387	$6,292,315
Per Capita Debt:	$296	$366	$223
General Obligation Debt over EAV:	0.72%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Armington Community Park District

Unit Code: 090/005/12 **County:** Tazewell

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: $64,641

Equalized Assessed Valuation: $14,493,499

Population: 1,000

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$17,317	$171,511	$66,924
Per Capita Beginning Fund Balance:	$17	$54	$27
Revenue Collected During FY 14:	$42,871	$229,458	$136,185
Expenditures During FY 14:	$32,002	$230,187	$125,615
Per Capita Revenue:	$43	$71	$45
Per Capita Expenditures:	$32	$68	$43
Revenues over (under) Expenditures:	$10,869	-$729	$3,611
Ratio of Fund Balance to Expenditures:	88.08%	128.59%	72.27%
Ending Fund Balance for FY 14:	$28,186	$183,517	$74,165
Per Capita Ending Fund Balance:	$28	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Arthur Park District

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

Fiscal Year End:	6/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$227,600
Equalized Assessed Valuation:	$101,843,408
Population:	5,000
Employees:	
Full Time:	1
Part Time:	27
Salaries Paid:	$53,617

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$98,739	$171,511	$66,924
Per Capita Beginning Fund Balance:	$20	$54	$27
Revenue Collected During FY 14:	$305,782	$229,458	$136,185
Expenditures During FY 14:	$247,272	$230,187	$125,615
Per Capita Revenue:	$61	$71	$45
Per Capita Expenditures:	$49	$68	$43
Revenues over (under) Expenditures:	$58,510	-$729	$3,611
Ratio of Fund Balance to Expenditures:	63.59%	128.59%	72.27%
Ending Fund Balance for FY 14:	$157,249	$183,517	$74,165
Per Capita Ending Fund Balance:	$31	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$157,249	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Astoria Park District

Unit Code: 029/005/12 **County:** Fulton

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: $8,250

Equalized Assessed Valuation: $6,148,864

Population: 2,200

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$7,442	$171,511	$66,924
Per Capita Beginning Fund Balance:	$3	$54	$27
Revenue Collected During FY 14:	$17,228	$229,458	$136,185
Expenditures During FY 14:	$17,749	$230,187	$125,615
Per Capita Revenue:	$8	$71	$45
Per Capita Expenditures:	$8	$68	$43
Revenues over (under) Expenditures:	-$521	-$729	$3,611
Ratio of Fund Balance to Expenditures:	38.99%	128.59%	72.27%
Ending Fund Balance for FY 14:	$6,921	$183,517	$74,165
Per Capita Ending Fund Balance:	$3	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Atlanta Memorial Park District

Unit Code: 054/010/12 **County:** Logan

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $56,675

Equalized Assessed Valuation: $35,669,927

Population: 1,692

Employees:

Full Time:

Part Time: 1

Salaries Paid: $12,615

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$24,154	$171,511	$66,924
Per Capita Beginning Fund Balance:	$14	$54	$27
Revenue Collected During FY 14:	$54,711	$229,458	$136,185
Expenditures During FY 14:	$65,860	$230,187	$125,615
Per Capita Revenue:	$32	$71	$45
Per Capita Expenditures:	$39	$68	$43
Revenues over (under) Expenditures:	-$11,149	-$729	$3,611
Ratio of Fund Balance to Expenditures:	19.75%	128.59%	72.27%
Ending Fund Balance for FY 14:	$13,005	$183,517	$74,165
Per Capita Ending Fund Balance:	$8	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$13,005	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Bailey Park District

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

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: $14,500

Equalized Assessed Valuation: $11,048,949

Population: 1,244

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$67,079	$171,511	$66,924
Per Capita Beginning Fund Balance:	$54	$54	$27
Revenue Collected During FY 14:	$16,739	$229,458	$136,185
Expenditures During FY 14:	$22,493	$230,187	$125,615
Per Capita Revenue:	$13	$71	$45
Per Capita Expenditures:	$18	$68	$43
Revenues over (under) Expenditures:	-$5,754	-$729	$3,611
Ratio of Fund Balance to Expenditures:	272.64%	128.59%	72.27%
Ending Fund Balance for FY 14:	$61,325	$183,517	$74,165
Per Capita Ending Fund Balance:	$49	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Barrington Park District

Unit Code: 049/010/12 **County:** Lake

Fiscal Year End: 12/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $8,092,988

Equalized Assessed Valuation: $605,874,838

Population: 10,361

Employees:

Full Time: 8

Part Time: 211

Salaries Paid: $2,121,480

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,644,186	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$255	$108	$75
Revenue Collected During FY 14:	$5,273,262	$6,374,916	$3,406,713
Expenditures During FY 14:	$4,828,721	$6,019,868	$3,419,923
Per Capita Revenue:	$509	$256	$172
Per Capita Expenditures:	$466	$246	$152
Revenues over (under) Expenditures:	$444,541	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	57.75%	54.55%	47.83%
Ending Fund Balance for FY 14:	$2,788,727	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$269	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$734,100	$1,467,362	$848,531
Total Unrestricted Net Assets:	$8,614,437	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$23,008,291	$9,336,387	$6,292,315
Per Capita Debt:	$2,221	$366	$223
General Obligation Debt over EAV:	3.77%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Barrington Hills Park District

Unit Code: 016/025/12 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Cash
Appropriation or Budget:	$443,066
Equalized Assessed Valuation:	$405,242,322
Population:	4,400
Employees:	
Full Time:	
Part Time:	2
Salaries Paid:	$43,568

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$382,383	$171,511	$66,924
Per Capita Beginning Fund Balance:	$87	$54	$27
Revenue Collected During FY 14:	$200,929	$229,458	$136,185
Expenditures During FY 14:	$163,968	$230,187	$125,615
Per Capita Revenue:	$46	$71	$45
Per Capita Expenditures:	$37	$68	$43
Revenues over (under) Expenditures:	$36,961	-$729	$3,611
Ratio of Fund Balance to Expenditures:	255.75%	128.59%	72.27%
Ending Fund Balance for FY 14:	$419,344	$183,517	$74,165
Per Capita Ending Fund Balance:	$95	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$419,344	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Bartlett Park District

Unit Code: 016/030/12 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$15,483,554
Equalized Assessed Valuation:	$1,057,127,292
Population:	41,679
Employees:	
Full Time:	58
Part Time:	263
Salaries Paid:	$5,010,940

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,386,655	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$81	$108	$75
Revenue Collected During FY 14:	$11,118,090	$6,374,916	$3,406,713
Expenditures During FY 14:	$10,891,780	$6,019,868	$3,419,923
Per Capita Revenue:	$267	$256	$172
Per Capita Expenditures:	$261	$246	$152
Revenues over (under) Expenditures:	$226,310	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	11.61%	54.55%	47.83%
Ending Fund Balance for FY 14:	$1,264,390	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$30	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$425,036	$1,467,362	$848,531
Total Unrestricted Net Assets:	$2,411,469	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$30,194,414	$9,336,387	$6,292,315
Per Capita Debt:	$724	$366	$223
General Obligation Debt over EAV:	2.83%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Batavia Park District

Unit Code: 045/010/12 **County:** Kane

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$9,075,644
Equalized Assessed Valuation:	$939,635,704
Population:	26,045
Employees:	
Full Time:	31
Part Time:	273
Salaries Paid:	$2,620,658

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,111,425	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$119	$108	$75
Revenue Collected During FY 14:	$6,683,431	$6,374,916	$3,406,713
Expenditures During FY 14:	$6,773,839	$6,019,868	$3,419,923
Per Capita Revenue:	$257	$256	$172
Per Capita Expenditures:	$260	$246	$152
Revenues over (under) Expenditures:	-$90,408	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	45.54%	54.55%	47.83%
Ending Fund Balance for FY 14:	$3,085,142	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$118	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,122,925	$1,467,362	$848,531
Total Unrestricted Net Assets:	$2,357,615	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,287,404	$9,336,387	$6,292,315
Per Capita Debt:	$165	$366	$223
General Obligation Debt over EAV:	0.13%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Beardstown Park District

Unit Code: 009/010/12 **County:** Cass

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$614,401
Equalized Assessed Valuation:	$56,054,819
Population:	7,600
Employees:	
Full Time:	3
Part Time:	24
Salaries Paid:	$173,698

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$324,933	$171,511	$66,924
Per Capita Beginning Fund Balance:	$43	$54	$27
Revenue Collected During FY 14:	$393,623	$229,458	$136,185
Expenditures During FY 14:	$435,457	$230,187	$125,615
Per Capita Revenue:	$52	$71	$45
Per Capita Expenditures:	$57	$68	$43
Revenues over (under) Expenditures:	-$41,834	-$729	$3,611
Ratio of Fund Balance to Expenditures:	82.92%	128.59%	72.27%
Ending Fund Balance for FY 14:	$361,071	$183,517	$74,165
Per Capita Ending Fund Balance:	$48	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$361,071	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$90,000	$281,889	$
Per Capita Debt:	$12	$52	$
General Obligation Debt over EAV:	0.16%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Bedford Park District

Unit Code: 016/040/12 **County:** Cook

Fiscal Year End: 12/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $2,045,200

Equalized Assessed Valuation: $344,526,122

Population: 580

Employees:

Full Time: 9

Part Time: 37

Salaries Paid: $729,298

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$476,151	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$821	$108	$75
Revenue Collected During FY 14:	$1,605,128	$6,374,916	$3,406,713
Expenditures During FY 14:	$1,887,100	$6,019,868	$3,419,923
Per Capita Revenue:	$2,767	$256	$172
Per Capita Expenditures:	$3,254	$246	$152
Revenues over (under) Expenditures:	-$281,972	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	10.29%	54.55%	47.83%
Ending Fund Balance for FY 14:	$194,179	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$335	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$62,069	$1,467,362	$848,531
Total Unrestricted Net Assets:	$173,090	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,169,572	$9,336,387	$6,292,315
Per Capita Debt:	$3,741	$366	$223
General Obligation Debt over EAV:	0.42%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Belvidere Park District

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

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$10,598,350
Equalized Assessed Valuation:	$533,022,274
Population:	32,342
Employees:	
Full Time:	20
Part Time:	241
Salaries Paid:	$1,779,255

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,591,278	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$49	$108	$75
Revenue Collected During FY 14:	$3,339,560	$6,374,916	$3,406,713
Expenditures During FY 14:	$3,332,897	$6,019,868	$3,419,923
Per Capita Revenue:	$103	$256	$172
Per Capita Expenditures:	$103	$246	$152
Revenues over (under) Expenditures:	$6,663	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	47.94%	54.55%	47.83%
Ending Fund Balance for FY 14:	$1,597,941	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$49	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,003,395	$1,467,362	$848,531
Total Unrestricted Net Assets:	$1,276,805	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$8,718,195	$9,336,387	$6,292,315
Per Capita Debt:	$270	$366	$223
General Obligation Debt over EAV:	0.19%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Bensenville Park District

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

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$13,347,012
Equalized Assessed Valuation:	$693,772,850
Population:	26,000
Employees:	
Full Time:	40
Part Time:	280
Salaries Paid:	$2,937,167

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,842,338	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$109	$108	$75
Revenue Collected During FY 14:	$3,850,459	$6,374,916	$3,406,713
Expenditures During FY 14:	$3,558,523	$6,019,868	$3,419,923
Per Capita Revenue:	$148	$256	$172
Per Capita Expenditures:	$137	$246	$152
Revenues over (under) Expenditures:	$291,936	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	82.97%	54.55%	47.83%
Ending Fund Balance for FY 14:	$2,952,517	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$114	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,566,642	$1,467,362	$848,531
Total Unrestricted Net Assets:	$7,752,836	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$8,036,905	$9,336,387	$6,292,315
Per Capita Debt:	$309	$366	$223
General Obligation Debt over EAV:	0.29%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	-$786,004	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	-$30	$50	$
Revenue Collected During FY 14:	$3,193,118	$622,050	$
Expenditures During FY 14:	$3,947,470	$663,952	$
Per Capita Revenue:	$123	$21	$
Per Capita Expenditures:	$152	$22	$
Operating Income (loss):	-$754,352	-$41,902	$
Ratio of Retained Earnings to Expenditures:	-38.97%	67.42%	0.00%
Ending Retained Earnings for FY 14:	-$1,538,445	$1,557,725	$
Per Capita Ending Retained Earnings:	-$59	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Benton Park District

Unit Code: 028/010/12 **County:** Franklin

Fiscal Year End: 6/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $829,480

Equalized Assessed Valuation: $97,661,719

Population: 7,000

Employees:

Full Time: 3

Part Time: 11

Salaries Paid: $137,239

Blended Component Units

Number Submitted = 1

Benton Park District

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$249,988	$171,511	$66,924
Per Capita Beginning Fund Balance:	$36	$54	$27
Revenue Collected During FY 14:	$291,085	$229,458	$136,185
Expenditures During FY 14:	$298,697	$230,187	$125,615
Per Capita Revenue:	$42	$71	$45
Per Capita Expenditures:	$43	$68	$43
Revenues over (under) Expenditures:	-$7,612	-$729	$3,611
Ratio of Fund Balance to Expenditures:	81.14%	128.59%	72.27%
Ending Fund Balance for FY 14:	$242,376	$183,517	$74,165
Per Capita Ending Fund Balance:	$35	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$242,883	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$489,650	$281,889	$
Per Capita Debt:	$70	$52	$
General Obligation Debt over EAV:	0.48%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Berkeley Park District

Unit Code: 016/050/12 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$703,446
Equalized Assessed Valuation:	$69,181,555
Population:	5,125
Employees:	
Full Time:	
Part Time:	9
Salaries Paid:	$55,624

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$229,427	$171,511	$66,924
Per Capita Beginning Fund Balance:	$45	$54	$27
Revenue Collected During FY 14:	$193,413	$229,458	$136,185
Expenditures During FY 14:	$259,029	$230,187	$125,615
Per Capita Revenue:	$38	$71	$45
Per Capita Expenditures:	$51	$68	$43
Revenues over (under) Expenditures:	-$65,616	-$729	$3,611
Ratio of Fund Balance to Expenditures:	63.24%	128.59%	72.27%
Ending Fund Balance for FY 14:	$163,811	$183,517	$74,165
Per Capita Ending Fund Balance:	$32	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$107,140	$90,090	$
Total Unrestricted Net Assets:	$110,251	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Berwyn Park District

Unit Code: 016/060/12 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,086,980
Equalized Assessed Valuation:	$415,246,685
Population:	35,000
Employees:	
Full Time:	11
Part Time:	76
Salaries Paid:	$831,477

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$427,394	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$12	$108	$75
Revenue Collected During FY 14:	$1,972,848	$6,374,916	$3,406,713
Expenditures During FY 14:	$1,857,271	$6,019,868	$3,419,923
Per Capita Revenue:	$56	$256	$172
Per Capita Expenditures:	$53	$246	$152
Revenues over (under) Expenditures:	$115,577	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	29.23%	54.55%	47.83%
Ending Fund Balance for FY 14:	$542,971	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$16	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$299,447	$1,467,362	$848,531
Total Unrestricted Net Assets:	$304,853	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,619,811	$9,336,387	$6,292,315
Per Capita Debt:	$46	$366	$223
General Obligation Debt over EAV:	0.39%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Big Rock Park District

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

Fiscal Year End: 5/30/2014

Accounting Method: Cash

Appropriation or Budget: $183,002

Equalized Assessed Valuation: $59,083,188

Population: 1,938

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Number Submitted = 1

Big Rock Park District

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$52,288	$171,511	$66,924
Per Capita Beginning Fund Balance:	$27	$54	$27
Revenue Collected During FY 14:	$116,335	$229,458	$136,185
Expenditures During FY 14:	$114,812	$230,187	$125,615
Per Capita Revenue:	$60	$71	$45
Per Capita Expenditures:	$59	$68	$43
Revenues over (under) Expenditures:	$1,523	-$729	$3,611
Ratio of Fund Balance to Expenditures:	46.87%	128.59%	72.27%
Ending Fund Balance for FY 14:	$53,811	$183,517	$74,165
Per Capita Ending Fund Balance:	$28	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$53,811	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Black Hawk Park District

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

Fiscal Year End:	5/31/2014
Accounting Method:	Cash
Appropriation or Budget:	$139,040
Equalized Assessed Valuation:	$27,757,032
Population:	1,875
Employees:	
Full Time:	
Part Time:	12
Salaries Paid:	$38,979

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$6,183	$171,511	$66,924
Per Capita Beginning Fund Balance:	$3	$54	$27
Revenue Collected During FY 14:	$106,477	$229,458	$136,185
Expenditures During FY 14:	$98,335	$230,187	$125,615
Per Capita Revenue:	$57	$71	$45
Per Capita Expenditures:	$52	$68	$43
Revenues over (under) Expenditures:	$8,142	-$729	$3,611
Ratio of Fund Balance to Expenditures:	14.57%	128.59%	72.27%
Ending Fund Balance for FY 14:	$14,325	$183,517	$74,165
Per Capita Ending Fund Balance:	$8	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$12,360	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$10,000	$281,889	$
Per Capita Debt:	$5	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Blandinsville Park District

Unit Code: 062/010/12 **County:** Mcdonough

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: $11,119

Equalized Assessed Valuation: $4,752,355

Population: 750

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$15,790	$171,511	$66,924
Per Capita Beginning Fund Balance:	$21	$54	$27
Revenue Collected During FY 14:	$10,626	$229,458	$136,185
Expenditures During FY 14:	$11,119	$230,187	$125,615
Per Capita Revenue:	$14	$71	$45
Per Capita Expenditures:	$15	$68	$43
Revenues over (under) Expenditures:	-$493	-$729	$3,611
Ratio of Fund Balance to Expenditures:	137.58%	128.59%	72.27%
Ending Fund Balance for FY 14:	$15,297	$183,517	$74,165
Per Capita Ending Fund Balance:	$20	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Bloomingdale Park District

Unit Code: 022/030/12 **County:** Dupage

Fiscal Year End:	5/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$6,499,044
Equalized Assessed Valuation:	$855,499,344
Population:	22,028
Employees:	
Full Time:	17
Part Time:	180
Salaries Paid:	$1,788,158

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,881,513	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$131	$108	$75
Revenue Collected During FY 14:	$4,691,968	$6,374,916	$3,406,713
Expenditures During FY 14:	$3,955,241	$6,019,868	$3,419,923
Per Capita Revenue:	$213	$256	$172
Per Capita Expenditures:	$180	$246	$152
Revenues over (under) Expenditures:	$736,727	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	84.53%	54.55%	47.83%
Ending Fund Balance for FY 14:	$3,343,240	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$152	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$600,106	$1,467,362	$848,531
Total Unrestricted Net Assets:	$3,020,456	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$6,292,315	$9,336,387	$6,292,315
Per Capita Debt:	$286	$366	$223
General Obligation Debt over EAV:	0.74%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Blue Island Park District

Unit Code: 016/070/12 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,914,480
Equalized Assessed Valuation:	$200,052,531
Population:	23,816
Employees:	
Full Time:	24
Part Time:	
Salaries Paid:	$591,775

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,391,717	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$142	$108	$75
Revenue Collected During FY 14:	$1,505,468	$6,374,916	$3,406,713
Expenditures During FY 14:	$1,106,206	$6,019,868	$3,419,923
Per Capita Revenue:	$63	$256	$172
Per Capita Expenditures:	$46	$246	$152
Revenues over (under) Expenditures:	$399,262	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	342.70%	54.55%	47.83%
Ending Fund Balance for FY 14:	$3,790,979	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$159	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,459,567	$1,467,362	$848,531
Total Unrestricted Net Assets:	-$1,846,580	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$335,460	$9,336,387	$6,292,315
Per Capita Debt:	$14	$366	$223
General Obligation Debt over EAV:	0.17%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Blue Mound Park District

Unit Code: 055/025/12 **County:** Macon

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$47,100
Equalized Assessed Valuation:	$9,537,813
Population:	1,150
Employees:	
Full Time:	
Part Time:	4
Salaries Paid:	$17,859

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$15,079	$171,511	$66,924
Per Capita Beginning Fund Balance:	$13	$54	$27
Revenue Collected During FY 14:	$34,980	$229,458	$136,185
Expenditures During FY 14:	$47,051	$230,187	$125,615
Per Capita Revenue:	$30	$71	$45
Per Capita Expenditures:	$41	$68	$43
Revenues over (under) Expenditures:	-$12,071	-$729	$3,611
Ratio of Fund Balance to Expenditures:	6.39%	128.59%	72.27%
Ending Fund Balance for FY 14:	$3,008	$183,517	$74,165
Per Capita Ending Fund Balance:	$3	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$7,508	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$5,566	$281,889	$
Per Capita Debt:	$5	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Bolingbrook Park District

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

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$38,002,963
Equalized Assessed Valuation:	$1,768,358,872
Population:	74,886
Employees:	
Full Time:	84
Part Time:	821
Salaries Paid:	$6,611,875

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,228,758	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$43	$108	$75
Revenue Collected During FY 14:	$15,770,996	$6,374,916	$3,406,713
Expenditures During FY 14:	$15,226,820	$6,019,868	$3,419,923
Per Capita Revenue:	$211	$256	$172
Per Capita Expenditures:	$203	$246	$152
Revenues over (under) Expenditures:	$544,176	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	21.25%	54.55%	47.83%
Ending Fund Balance for FY 14:	$3,235,786	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$43	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,541,932	$1,467,362	$848,531
Total Unrestricted Net Assets:	-$576,260	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$31,465,180	$9,336,387	$6,292,315
Per Capita Debt:	$420	$366	$223
General Obligation Debt over EAV:	1.35%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Bourbonnais Park District

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

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,117,566
Equalized Assessed Valuation:	$686,957,157
Population:	36,100
Employees:	
Full Time:	12
Part Time:	70
Salaries Paid:	$1,115,424

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$677,518	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$19	$108	$75
Revenue Collected During FY 14:	$2,967,705	$6,374,916	$3,406,713
Expenditures During FY 14:	$2,923,712	$6,019,868	$3,419,923
Per Capita Revenue:	$82	$256	$172
Per Capita Expenditures:	$81	$246	$152
Revenues over (under) Expenditures:	$43,993	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	27.24%	54.55%	47.83%
Ending Fund Balance for FY 14:	$796,527	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$22	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$848,531	$1,467,362	$848,531
Total Unrestricted Net Assets:	-$61,595	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,732,605	$9,336,387	$6,292,315
Per Capita Debt:	$76	$366	$223
General Obligation Debt over EAV:	0.38%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Bradford Park District

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

Fiscal Year End:	12/31/2014
Accounting Method:	Cash
Appropriation or Budget:	$10,700
Equalized Assessed Valuation:	$4,732,959
Population:	750
Employees:	
Full Time:	
Part Time:	
Salaries Paid:	$

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$48,625	$171,511	$66,924
Per Capita Beginning Fund Balance:	$65	$54	$27
Revenue Collected During FY 14:	$12,456	$229,458	$136,185
Expenditures During FY 14:	$7,981	$230,187	$125,615
Per Capita Revenue:	$17	$71	$45
Per Capita Expenditures:	$11	$68	$43
Revenues over (under) Expenditures:	$4,475	-$729	$3,611
Ratio of Fund Balance to Expenditures:	665.33%	128.59%	72.27%
Ending Fund Balance for FY 14:	$53,100	$183,517	$74,165
Per Capita Ending Fund Balance:	$71	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Braidwood Park District

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

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$389,890
Equalized Assessed Valuation:	$119,992,995
Population:	6,216
Employees:	
Full Time:	
Part Time:	2
Salaries Paid:	$19,441

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$102,393	$171,511	$66,924
Per Capita Beginning Fund Balance:	$16	$54	$27
Revenue Collected During FY 14:	$126,659	$229,458	$136,185
Expenditures During FY 14:	$90,261	$230,187	$125,615
Per Capita Revenue:	$20	$71	$45
Per Capita Expenditures:	$15	$68	$43
Revenues over (under) Expenditures:	$36,398	-$729	$3,611
Ratio of Fund Balance to Expenditures:	153.77%	128.59%	72.27%
Ending Fund Balance for FY 14:	$138,791	$183,517	$74,165
Per Capita Ending Fund Balance:	$22	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$26,931	$90,090	$
Total Unrestricted Net Assets:	$226,344	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$214,581	$281,889	$
Per Capita Debt:	$35	$52	$
General Obligation Debt over EAV:	0.18%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Bridgeview Park District

Unit Code: 016/080/12 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,768,808
Equalized Assessed Valuation:	$294,682,712
Population:	16,000
Employees:	
Full Time:	12
Part Time:	20
Salaries Paid:	$323,542

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	-$225,869	$171,511	$66,924
Per Capita Beginning Fund Balance:	-$14	$54	$27
Revenue Collected During FY 14:	$818,716	$229,458	$136,185
Expenditures During FY 14:	$834,936	$230,187	$125,615
Per Capita Revenue:	$51	$71	$45
Per Capita Expenditures:	$52	$68	$43
Revenues over (under) Expenditures:	-$16,220	-$729	$3,611
Ratio of Fund Balance to Expenditures:	-29.51%	128.59%	72.27%
Ending Fund Balance for FY 14:	-$246,389	$183,517	$74,165
Per Capita Ending Fund Balance:	-$15	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$143,173	$90,090	$
Total Unrestricted Net Assets:	$3,455,775	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$7,475,000	$281,889	$
Per Capita Debt:	$467	$52	$
General Obligation Debt over EAV:	2.54%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$546,364	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$34	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$23,301	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$1	$2	$
Operating Income (loss):	-$23,301	-$1,662	$
Ratio of Retained Earnings to Expenditures:	2263.26%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$527,363	$32,672	$
Per Capita Ending Retained Earnings:	$33	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Broadview Park District

Unit Code: 016/090/12 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,716,277
Equalized Assessed Valuation:	$197,413,061
Population:	7,971
Employees:	
Full Time:	4
Part Time:	13
Salaries Paid:	$373,733

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$18,618	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$2	$108	$75
Revenue Collected During FY 14:	$865,088	$6,374,916	$3,406,713
Expenditures During FY 14:	$867,678	$6,019,868	$3,419,923
Per Capita Revenue:	$109	$256	$172
Per Capita Expenditures:	$109	$246	$152
Revenues over (under) Expenditures:	-$2,590	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	1.85%	54.55%	47.83%
Ending Fund Balance for FY 14:	$16,028	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$2	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$89,846	$6,530	$
Total Unreserved Funds:	-$73,818	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$103,802	$1,467,362	$848,531
Total Unrestricted Net Assets:	$528,547	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$376,000	$9,336,387	$6,292,315
Per Capita Debt:	$47	$366	$223
General Obligation Debt over EAV:	0.19%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Brookeridge Park District

Unit Code: 022/025/12 **County:** Dupage

Fiscal Year End: 5/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $27,571

Equalized Assessed Valuation: $59,905,727

Population: 1,110

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$27,596	$171,511	$66,924
Per Capita Beginning Fund Balance:	$25	$54	$27
Revenue Collected During FY 14:	$26,923	$229,458	$136,185
Expenditures During FY 14:	$14,184	$230,187	$125,615
Per Capita Revenue:	$24	$71	$45
Per Capita Expenditures:	$13	$68	$43
Revenues over (under) Expenditures:	$12,739	-$729	$3,611
Ratio of Fund Balance to Expenditures:	284.37%	128.59%	72.27%
Ending Fund Balance for FY 14:	$40,335	$183,517	$74,165
Per Capita Ending Fund Balance:	$36	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$38,336	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Buffalo Grove Park District

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

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$22,049,098
Equalized Assessed Valuation:	$1,390,988,778
Population:	41,778
Employees:	
Full Time:	55
Part Time:	653
Salaries Paid:	$6,378,295

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$9,727,122	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$233	$108	$75
Revenue Collected During FY 14:	$11,563,093	$6,374,916	$3,406,713
Expenditures During FY 14:	$10,361,524	$6,019,868	$3,419,923
Per Capita Revenue:	$277	$256	$172
Per Capita Expenditures:	$248	$246	$152
Revenues over (under) Expenditures:	$1,201,569	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	97.62%	54.55%	47.83%
Ending Fund Balance for FY 14:	$10,115,424	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$242	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,413,553	$1,467,362	$848,531
Total Unrestricted Net Assets:	$8,928,574	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$19,041,666	$9,336,387	$6,292,315
Per Capita Debt:	$456	$366	$223
General Obligation Debt over EAV:	0.54%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$191,681	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$5	$50	$
Revenue Collected During FY 14:	$3,561,180	$622,050	$
Expenditures During FY 14:	$3,544,822	$663,952	$
Per Capita Revenue:	$85	$21	$
Per Capita Expenditures:	$85	$22	$
Operating Income (loss):	$16,358	-$41,902	$
Ratio of Retained Earnings to Expenditures:	13.20%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$467,969	$1,557,725	$
Per Capita Ending Retained Earnings:	$11	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Burbank Park District

Unit Code: 016/730/12 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$3,228,020
Equalized Assessed Valuation:	$519,832,797
Population:	29,124
Employees:	
Full Time:	9
Part Time:	34
Salaries Paid:	$1,040,466

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,176,515	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$75	$108	$75
Revenue Collected During FY 14:	$2,103,695	$6,374,916	$3,406,713
Expenditures During FY 14:	$2,296,584	$6,019,868	$3,419,923
Per Capita Revenue:	$72	$256	$172
Per Capita Expenditures:	$79	$246	$152
Revenues over (under) Expenditures:	-$192,889	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	52.46%	54.55%	47.83%
Ending Fund Balance for FY 14:	$1,204,815	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$41	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$922,994	$1,467,362	$848,531
Total Unrestricted Net Assets:	$2,491,362	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$6,500,000	$9,336,387	$6,292,315
Per Capita Debt:	$223	$366	$223
General Obligation Debt over EAV:	1.25%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Burlington Twp Park District

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

Fiscal Year End:	6/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$41,973
Equalized Assessed Valuation:	$64,463,278
Population:	1,600
Employees:	
Full Time:	
Part Time:	2
Salaries Paid:	$11,931

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$51,853	$171,511	$66,924
Per Capita Beginning Fund Balance:	$32	$54	$27
Revenue Collected During FY 14:	$41,973	$229,458	$136,185
Expenditures During FY 14:	$36,603	$230,187	$125,615
Per Capita Revenue:	$26	$71	$45
Per Capita Expenditures:	$23	$68	$43
Revenues over (under) Expenditures:	$5,370	-$729	$3,611
Ratio of Fund Balance to Expenditures:	156.33%	128.59%	72.27%
Ending Fund Balance for FY 14:	$57,223	$183,517	$74,165
Per Capita Ending Fund Balance:	$36	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Burr Ridge Park District

Unit Code: 022/035/12 **County:** Dupage

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$3,284,375
Equalized Assessed Valuation:	$716,834,917
Population:	10,749
Employees:	
Full Time:	4
Part Time:	60
Salaries Paid:	$906,035

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,396,105	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$130	$108	$75
Revenue Collected During FY 14:	$2,018,407	$6,374,916	$3,406,713
Expenditures During FY 14:	$1,909,610	$6,019,868	$3,419,923
Per Capita Revenue:	$188	$256	$172
Per Capita Expenditures:	$178	$246	$152
Revenues over (under) Expenditures:	$108,797	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	78.81%	54.55%	47.83%
Ending Fund Balance for FY 14:	$1,504,902	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$140	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$894,799	$1,467,362	$848,531
Total Unrestricted Net Assets:	$1,454,485	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,965,000	$9,336,387	$6,292,315
Per Capita Debt:	$369	$366	$223
General Obligation Debt over EAV:	0.55%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Bushnell Park District

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

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$75,577
Equalized Assessed Valuation:	$20,207,153
Population:	3,800
Employees:	
Full Time:	
Part Time:	2
Salaries Paid:	$36,807

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$58,780	$171,511	$66,924
Per Capita Beginning Fund Balance:	$15	$54	$27
Revenue Collected During FY 14:	$98,555	$229,458	$136,185
Expenditures During FY 14:	$113,756	$230,187	$125,615
Per Capita Revenue:	$26	$71	$45
Per Capita Expenditures:	$30	$68	$43
Revenues over (under) Expenditures:	-$15,201	-$729	$3,611
Ratio of Fund Balance to Expenditures:	38.31%	128.59%	72.27%
Ending Fund Balance for FY 14:	$43,579	$183,517	$74,165
Per Capita Ending Fund Balance:	$11	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$43,579	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,602	$281,889	$
Per Capita Debt:	$1	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Butterfield Park District

Unit Code: 022/040/12 **County:** Dupage

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,556,089
Equalized Assessed Valuation:	$241,504,916
Population:	9,600
Employees:	
Full Time:	7
Part Time:	113
Salaries Paid:	$756,754

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$275,435	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$29	$108	$75
Revenue Collected During FY 14:	$1,726,843	$6,374,916	$3,406,713
Expenditures During FY 14:	$1,598,423	$6,019,868	$3,419,923
Per Capita Revenue:	$180	$256	$172
Per Capita Expenditures:	$167	$246	$152
Revenues over (under) Expenditures:	$128,420	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	24.83%	54.55%	47.83%
Ending Fund Balance for FY 14:	$396,855	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$41	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$82,980	$1,467,362	$848,531
Total Unrestricted Net Assets:	$717,537	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,295,885	$9,336,387	$6,292,315
Per Capita Debt:	$239	$366	$223
General Obligation Debt over EAV:	0.10%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Byron Park District

Unit Code: 071/005/12 **County:** Ogle

Fiscal Year End:	2/28/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,389,878
Equalized Assessed Valuation:	$158,506,884
Population:	8,500
Employees:	
Full Time:	4
Part Time:	84
Salaries Paid:	$458,615

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$845,542	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$99	$108	$75
Revenue Collected During FY 14:	$894,902	$6,374,916	$3,406,713
Expenditures During FY 14:	$895,481	$6,019,868	$3,419,923
Per Capita Revenue:	$105	$256	$172
Per Capita Expenditures:	$105	$246	$152
Revenues over (under) Expenditures:	-$579	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	94.36%	54.55%	47.83%
Ending Fund Balance for FY 14:	$844,963	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$99	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$433,338	$1,467,362	$848,531
Total Unrestricted Net Assets:	$426,270	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$225,000	$9,336,387	$6,292,315
Per Capita Debt:	$26	$366	$223
General Obligation Debt over EAV:	0.14%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Calumet Memorial Park District

Unit Code: 016/110/12 **County:** Cook

Fiscal Year End:	3/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$4,221,163
Equalized Assessed Valuation:	$500,987,961
Population:	37,204
Employees:	
Full Time:	18
Part Time:	104
Salaries Paid:	$1,225,758

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,138,336	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$31	$108	$75
Revenue Collected During FY 14:	$2,662,706	$6,374,916	$3,406,713
Expenditures During FY 14:	$2,482,350	$6,019,868	$3,419,923
Per Capita Revenue:	$72	$256	$172
Per Capita Expenditures:	$67	$246	$152
Revenues over (under) Expenditures:	$180,356	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	53.12%	54.55%	47.83%
Ending Fund Balance for FY 14:	$1,318,692	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$35	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,467,362	$848,531
Total Unrestricted Net Assets:	$2,399,281	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,913,269	$9,336,387	$6,292,315
Per Capita Debt:	$78	$366	$223
General Obligation Debt over EAV:	0.57%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Canton Park District

Unit Code: 029/010/12 **County:** Fulton

Fiscal Year End: 12/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $4,036,060

Equalized Assessed Valuation: $127,969,211

Population: 13,500

Employees:

Full Time: 10

Part Time: 85

Salaries Paid: $605,581

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,217,689	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$90	$108	$75
Revenue Collected During FY 14:	$1,634,435	$6,374,916	$3,406,713
Expenditures During FY 14:	$1,631,838	$6,019,868	$3,419,923
Per Capita Revenue:	$121	$256	$172
Per Capita Expenditures:	$121	$246	$152
Revenues over (under) Expenditures:	$2,597	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	74.78%	54.55%	47.83%
Ending Fund Balance for FY 14:	$1,220,321	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$90	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$923,276	$1,467,362	$848,531
Total Unrestricted Net Assets:	$617,279	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,775,000	$9,336,387	$6,292,315
Per Capita Debt:	$131	$366	$223
General Obligation Debt over EAV:	1.39%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Carbondale Park District

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

Fiscal Year End: 12/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $9,598,837

Equalized Assessed Valuation: $299,725,969

Population: 29,000

Employees:

Full Time: 20

Part Time: 66

Salaries Paid: $1,707,527

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,100,787	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$38	$108	$75
Revenue Collected During FY 14:	$3,406,713	$6,374,916	$3,406,713
Expenditures During FY 14:	$4,398,564	$6,019,868	$3,419,923
Per Capita Revenue:	$117	$256	$172
Per Capita Expenditures:	$152	$246	$152
Revenues over (under) Expenditures:	-$991,851	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	13.96%	54.55%	47.83%
Ending Fund Balance for FY 14:	$614,229	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$21	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$642,200	$1,467,362	$848,531
Total Unrestricted Net Assets:	$710,771	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,657,940	$9,336,387	$6,292,315
Per Capita Debt:	$161	$366	$223
General Obligation Debt over EAV:	1.55%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Carlinville Park District

Unit Code: 056/010/12 **County:** Macoupin

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$1,781,600
Equalized Assessed Valuation:	$1,310,983
Population:	6,300
Employees:	
Full Time:	1
Part Time:	17
Salaries Paid:	$70,642

Blended Component Units

Number Submitted = 1

Carlinville Park District

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$63,747	$171,511	$66,924
Per Capita Beginning Fund Balance:	$10	$54	$27
Revenue Collected During FY 14:	$290,297	$229,458	$136,185
Expenditures During FY 14:	$55,306	$230,187	$125,615
Per Capita Revenue:	$46	$71	$45
Per Capita Expenditures:	$9	$68	$43
Revenues over (under) Expenditures:	$234,991	-$729	$3,611
Ratio of Fund Balance to Expenditures:	540.15%	128.59%	72.27%
Ending Fund Balance for FY 14:	$298,738	$183,517	$74,165
Per Capita Ending Fund Balance:	$47	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$193,096	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Carol Stream Park District

Unit Code: 022/050/12 **County:** Dupage

Fiscal Year End: 12/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $23,375,419

Equalized Assessed Valuation: $1,182,169,118

Population: 47,250

Employees:

Full Time: 47

Part Time: 626

Salaries Paid: $4,322,344

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$995,238	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$21	$108	$75
Revenue Collected During FY 14:	$8,249,928	$6,374,916	$3,406,713
Expenditures During FY 14:	$8,626,518	$6,019,868	$3,419,923
Per Capita Revenue:	$175	$256	$172
Per Capita Expenditures:	$183	$246	$152
Revenues over (under) Expenditures:	-$376,590	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	7.65%	54.55%	47.83%
Ending Fund Balance for FY 14:	$659,735	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$14	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,550,231	$1,467,362	$848,531
Total Unrestricted Net Assets:	$6,601,895	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$52,846,477	$9,336,387	$6,292,315
Per Capita Debt:	$1,118	$366	$223
General Obligation Debt over EAV:	4.47%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Carrier Mills Park District

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

Fiscal Year End:	5/31/2014
Accounting Method:	Cash
Appropriation or Budget:	$42,300
Equalized Assessed Valuation:	$14,343,736
Population:	1,654
Employees:	
Full Time:	
Part Time:	1
Salaries Paid:	$4,200

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$45,848	$171,511	$66,924
Per Capita Beginning Fund Balance:	$28	$54	$27
Revenue Collected During FY 14:	$32,313	$229,458	$136,185
Expenditures During FY 14:	$39,339	$230,187	$125,615
Per Capita Revenue:	$20	$71	$45
Per Capita Expenditures:	$24	$68	$43
Revenues over (under) Expenditures:	-$7,026	-$729	$3,611
Ratio of Fund Balance to Expenditures:	98.69%	128.59%	72.27%
Ending Fund Balance for FY 14:	$38,822	$183,517	$74,165
Per Capita Ending Fund Balance:	$23	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Carthage Park District

Unit Code: 034/010/12 **County:** Hancock

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$219,050
Equalized Assessed Valuation:	$25,714,085
Population:	2,800
Employees:	
Full Time:	
Part Time:	20
Salaries Paid:	$67,267

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$119,688	$171,511	$66,924
Per Capita Beginning Fund Balance:	$43	$54	$27
Revenue Collected During FY 14:	$184,118	$229,458	$136,185
Expenditures During FY 14:	$195,325	$230,187	$125,615
Per Capita Revenue:	$66	$71	$45
Per Capita Expenditures:	$70	$68	$43
Revenues over (under) Expenditures:	-$11,207	-$729	$3,611
Ratio of Fund Balance to Expenditures:	55.54%	128.59%	72.27%
Ending Fund Balance for FY 14:	$108,481	$183,517	$74,165
Per Capita Ending Fund Balance:	$39	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$108,481	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Cary Park District

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

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$16,675,300
Equalized Assessed Valuation:	$515,682,694
Population:	26,000
Employees:	
Full Time:	24
Part Time:	191
Salaries Paid:	$1,819,651

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,879,271	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$111	$108	$75
Revenue Collected During FY 14:	$4,842,356	$6,374,916	$3,406,713
Expenditures During FY 14:	$3,747,984	$6,019,868	$3,419,923
Per Capita Revenue:	$186	$256	$172
Per Capita Expenditures:	$144	$246	$152
Revenues over (under) Expenditures:	$1,094,372	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	80.76%	54.55%	47.83%
Ending Fund Balance for FY 14:	$3,026,774	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$116	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$584,408	$1,467,362	$848,531
Total Unrestricted Net Assets:	$1,659,535	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$11,378,920	$9,336,387	$6,292,315
Per Capita Debt:	$438	$366	$223
General Obligation Debt over EAV:	0.13%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$107,875	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$4	$50	$
Revenue Collected During FY 14:	$1,316,043	$622,050	$
Expenditures During FY 14:	$1,526,668	$663,952	$
Per Capita Revenue:	$51	$21	$
Per Capita Expenditures:	$59	$22	$
Operating Income (loss):	-$210,625	-$41,902	$
Ratio of Retained Earnings to Expenditures:	-9.85%	67.42%	0.00%
Ending Retained Earnings for FY 14:	-$150,388	$1,557,725	$
Per Capita Ending Retained Earnings:	-$6	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Central Stickney Park District

Unit Code: 016/130/12 **County:** Cook

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $1,184,090

Equalized Assessed Valuation: $94,292,483

Population: 3,400

Employees:

Full Time: 6

Part Time: 3

Salaries Paid: $311,004

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$112,123	$171,511	$66,924
Per Capita Beginning Fund Balance:	$33	$54	$27
Revenue Collected During FY 14:	$445,531	$229,458	$136,185
Expenditures During FY 14:	$534,554	$230,187	$125,615
Per Capita Revenue:	$131	$71	$45
Per Capita Expenditures:	$157	$68	$43
Revenues over (under) Expenditures:	-$89,023	-$729	$3,611
Ratio of Fund Balance to Expenditures:	4.32%	128.59%	72.27%
Ending Fund Balance for FY 14:	$23,100	$183,517	$74,165
Per Capita Ending Fund Balance:	$7	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$127,298	$90,090	$
Total Unrestricted Net Assets:	$785,733	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$540,000	$281,889	$
Per Capita Debt:	$159	$52	$
General Obligation Debt over EAV:	0.57%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Champaign Park District

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

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $26,382,295

Equalized Assessed Valuation: $1,503,718,963

Population: 81,055

Employees:

Full Time: 70

Part Time: 624

Salaries Paid: $4,714,775

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$14,836,431	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$183	$108	$75
Revenue Collected During FY 14:	$14,366,933	$6,374,916	$3,406,713
Expenditures During FY 14:	$15,379,868	$6,019,868	$3,419,923
Per Capita Revenue:	$177	$256	$172
Per Capita Expenditures:	$190	$246	$152
Revenues over (under) Expenditures:	-$1,012,935	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	89.23%	54.55%	47.83%
Ending Fund Balance for FY 14:	$13,723,496	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$169	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,771,013	$1,467,362	$848,531
Total Unrestricted Net Assets:	$13,902,641	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$6,310,488	$9,336,387	$6,292,315
Per Capita Debt:	$78	$366	$223
General Obligation Debt over EAV:	0.07%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Channahon Park District

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

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$7,889,022
Equalized Assessed Valuation:	$797,793,494
Population:	18,750
Employees:	
Full Time:	23
Part Time:	295
Salaries Paid:	$2,295,753

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$133,423	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$7	$108	$75
Revenue Collected During FY 14:	$3,324,881	$6,374,916	$3,406,713
Expenditures During FY 14:	$2,917,353	$6,019,868	$3,419,923
Per Capita Revenue:	$177	$256	$172
Per Capita Expenditures:	$156	$246	$152
Revenues over (under) Expenditures:	$407,528	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	6.99%	54.55%	47.83%
Ending Fund Balance for FY 14:	$204,053	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$11	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$809,176	$1,467,362	$848,531
Total Unrestricted Net Assets:	-$90,118	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$8,987,595	$9,336,387	$6,292,315
Per Capita Debt:	$479	$366	$223
General Obligation Debt over EAV:	1.13%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$6,530,784	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$348	$50	$
Revenue Collected During FY 14:	$1,481,084	$622,050	$
Expenditures During FY 14:	$1,822,423	$663,952	$
Per Capita Revenue:	$79	$21	$
Per Capita Expenditures:	$97	$22	$
Operating Income (loss):	-$341,339	-$41,902	$
Ratio of Retained Earnings to Expenditures:	344.02%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$6,269,445	$1,557,725	$
Per Capita Ending Retained Earnings:	$334	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Charleston Twp Park District

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

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $565,400

Equalized Assessed Valuation: $228,008,568

Population: 22,901

Employees:

Full Time: 2

Part Time: 4

Salaries Paid: $46,671

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$424,980	$171,511	$66,924
Per Capita Beginning Fund Balance:	$19	$54	$27
Revenue Collected During FY 14:	$218,295	$229,458	$136,185
Expenditures During FY 14:	$182,155	$230,187	$125,615
Per Capita Revenue:	$10	$71	$45
Per Capita Expenditures:	$8	$68	$43
Revenues over (under) Expenditures:	$36,140	-$729	$3,611
Ratio of Fund Balance to Expenditures:	253.15%	128.59%	72.27%
Ending Fund Balance for FY 14:	$461,120	$183,517	$74,165
Per Capita Ending Fund Balance:	$20	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$41,345	$90,090	$
Total Unrestricted Net Assets:	$419,592	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Chenoa Park District

Unit Code: 064/005/12 **County:** Mclean

Fiscal Year End: 12/31/2014

Accounting Method: Cash

Appropriation or Budget: $52,100

Equalized Assessed Valuation: $28,813,559

Population: 24,000

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$202	$171,511	$66,924
Per Capita Beginning Fund Balance:	$	$54	$27
Revenue Collected During FY 14:	$50,085	$229,458	$136,185
Expenditures During FY 14:	$50,175	$230,187	$125,615
Per Capita Revenue:	$2	$71	$45
Per Capita Expenditures:	$2	$68	$43
Revenues over (under) Expenditures:	-$90	-$729	$3,611
Ratio of Fund Balance to Expenditures:	0.22%	128.59%	72.27%
Ending Fund Balance for FY 14:	$112	$183,517	$74,165
Per Capita Ending Fund Balance:	$	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Chestnut-Beason Park District

Unit Code: 054/015/12 **County:** Logan

Fiscal Year End:	5/31/2014
Accounting Method:	Cash
Appropriation or Budget:	$26,000
Equalized Assessed Valuation:	$
Population:	650
Employees:	
Full Time:	2
Part Time:	
Salaries Paid:	$5,553

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$94,654	$171,511	$66,924
Per Capita Beginning Fund Balance:	$146	$54	$27
Revenue Collected During FY 14:	$29,216	$229,458	$136,185
Expenditures During FY 14:	$20,476	$230,187	$125,615
Per Capita Revenue:	$45	$71	$45
Per Capita Expenditures:	$32	$68	$43
Revenues over (under) Expenditures:	$8,740	-$729	$3,611
Ratio of Fund Balance to Expenditures:	504.95%	128.59%	72.27%
Ending Fund Balance for FY 14:	$103,394	$183,517	$74,165
Per Capita Ending Fund Balance:	$159	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Chicago Heights Park District

Unit Code: 016/150/12 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,518,871
Equalized Assessed Valuation:	$329,313,822
Population:	30,423
Employees:	
Full Time:	16
Part Time:	42
Salaries Paid:	$1,318,855

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	-$480,461	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	-$16	$108	$75
Revenue Collected During FY 14:	$1,917,626	$6,374,916	$3,406,713
Expenditures During FY 14:	$2,391,425	$6,019,868	$3,419,923
Per Capita Revenue:	$63	$256	$172
Per Capita Expenditures:	$79	$246	$152
Revenues over (under) Expenditures:	-$473,799	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	7.35%	54.55%	47.83%
Ending Fund Balance for FY 14:	$175,740	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$6	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$751,800	$1,467,362	$848,531
Total Unrestricted Net Assets:	-$87,267	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,062,232	$9,336,387	$6,292,315
Per Capita Debt:	$101	$366	$223
General Obligation Debt over EAV:	0.43%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Chicago Ridge Park District

Unit Code: 016/155/12 **County:** Cook

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $3,388,734

Equalized Assessed Valuation: $292,607,255

Population: 14,428

Employees:

Full Time: 4

Part Time: 46

Salaries Paid: $776,979

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,486,832	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$103	$108	$75
Revenue Collected During FY 14:	$2,066,775	$6,374,916	$3,406,713
Expenditures During FY 14:	$1,806,064	$6,019,868	$3,419,923
Per Capita Revenue:	$143	$256	$172
Per Capita Expenditures:	$125	$246	$152
Revenues over (under) Expenditures:	$260,711	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	80.15%	54.55%	47.83%
Ending Fund Balance for FY 14:	$1,447,543	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$100	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$484,345	$1,467,362	$848,531
Total Unrestricted Net Assets:	$1,086,985	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$5,854,565	$9,336,387	$6,292,315
Per Capita Debt:	$406	$366	$223
General Obligation Debt over EAV:	2.00%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Chili Twp Park District

Unit Code: 034/015/12 **County:** Hancock

Fiscal Year End: 6/30/2014

Accounting Method: Cash

Appropriation or Budget: $83,395

Equalized Assessed Valuation: $9,958,496

Population: 754

Employees:

Full Time:

Part Time: 11

Salaries Paid: $10,908

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$29,296	$171,511	$66,924
Per Capita Beginning Fund Balance:	$39	$54	$27
Revenue Collected During FY 14:	$250,340	$229,458	$136,185
Expenditures During FY 14:	$260,619	$230,187	$125,615
Per Capita Revenue:	$332	$71	$45
Per Capita Expenditures:	$346	$68	$43
Revenues over (under) Expenditures:	-$10,279	-$729	$3,611
Ratio of Fund Balance to Expenditures:	7.30%	128.59%	72.27%
Ending Fund Balance for FY 14:	$19,017	$183,517	$74,165
Per Capita Ending Fund Balance:	$25	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$19,017	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$132,634	$281,889	$
Per Capita Debt:	$176	$52	$
General Obligation Debt over EAV:	0.08%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Chillicothe Park District

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

Fiscal Year End:	5/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$365,454
Equalized Assessed Valuation:	$256,561,831
Population:	6,166
Employees:	
Full Time:	2
Part Time:	56
Salaries Paid:	$152,949

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$182,171	$171,511	$66,924
Per Capita Beginning Fund Balance:	$30	$54	$27
Revenue Collected During FY 14:	$505,210	$229,458	$136,185
Expenditures During FY 14:	$581,195	$230,187	$125,615
Per Capita Revenue:	$82	$71	$45
Per Capita Expenditures:	$94	$68	$43
Revenues over (under) Expenditures:	-$75,985	-$729	$3,611
Ratio of Fund Balance to Expenditures:	33.71%	128.59%	72.27%
Ending Fund Balance for FY 14:	$195,922	$183,517	$74,165
Per Capita Ending Fund Balance:	$32	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$194,314	$90,090	$
Total Unrestricted Net Assets:	$87,787	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,475,000	$281,889	$
Per Capita Debt:	$401	$52	$
General Obligation Debt over EAV:	0.12%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Clarendon Hills Park District

Unit Code: 022/060/12 **County:** Dupage

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,437,166
Equalized Assessed Valuation:	$453,521,802
Population:	8,427
Employees:	
Full Time:	8
Part Time:	116
Salaries Paid:	$745,860

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$718,033	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$85	$108	$75
Revenue Collected During FY 14:	$2,308,225	$6,374,916	$3,406,713
Expenditures During FY 14:	$1,979,703	$6,019,868	$3,419,923
Per Capita Revenue:	$274	$256	$172
Per Capita Expenditures:	$235	$246	$152
Revenues over (under) Expenditures:	$328,522	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	45.51%	54.55%	47.83%
Ending Fund Balance for FY 14:	$900,918	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$107	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$204,313	$1,467,362	$848,531
Total Unrestricted Net Assets:	$2,593,229	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,383,000	$9,336,387	$6,292,315
Per Capita Debt:	$283	$366	$223
General Obligation Debt over EAV:	0.53%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Clark County Park District

Unit Code: 012/020/12 **County:** Clark

Fiscal Year End:	3/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,046,150
Equalized Assessed Valuation:	$146,307,432
Population:	12,950
Employees:	
Full Time:	6
Part Time:	25
Salaries Paid:	$288,271

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$93,586	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$7	$108	$75
Revenue Collected During FY 14:	$863,689	$6,374,916	$3,406,713
Expenditures During FY 14:	$888,361	$6,019,868	$3,419,923
Per Capita Revenue:	$67	$256	$172
Per Capita Expenditures:	$69	$246	$152
Revenues over (under) Expenditures:	-$24,672	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	7.76%	54.55%	47.83%
Ending Fund Balance for FY 14:	$68,914	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$5	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,467,362	$848,531
Total Unrestricted Net Assets:	$68,914	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$9,336,387	$6,292,315
Per Capita Debt:	$	$366	$223
General Obligation Debt over EAV:	0.00%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Clyde Park District

Unit Code: 016/160/12 **County:** Cook

Fiscal Year End: 12/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $4,067,369

Equalized Assessed Valuation: $480,153,227

Population: 84,103

Employees:

Full Time: 15

Part Time: 32

Salaries Paid: $1,095,940

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$418,316	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$5	$108	$75
Revenue Collected During FY 14:	$3,067,635	$6,374,916	$3,406,713
Expenditures During FY 14:	$3,009,509	$6,019,868	$3,419,923
Per Capita Revenue:	$36	$256	$172
Per Capita Expenditures:	$36	$246	$152
Revenues over (under) Expenditures:	$58,126	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	16.91%	54.55%	47.83%
Ending Fund Balance for FY 14:	$508,768	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$6	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$651,112	$1,467,362	$848,531
Total Unrestricted Net Assets:	$440,737	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,916,564	$9,336,387	$6,292,315
Per Capita Debt:	$23	$366	$223
General Obligation Debt over EAV:	0.39%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Collinsville Park District

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

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $7,982,723

Equalized Assessed Valuation: $619,267,485

Population: 32,978

Employees:

Full Time: 19

Part Time: 251

Salaries Paid: $1,387,775

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,967,023	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$90	$108	$75
Revenue Collected During FY 14:	$3,125,303	$6,374,916	$3,406,713
Expenditures During FY 14:	$3,965,643	$6,019,868	$3,419,923
Per Capita Revenue:	$95	$256	$172
Per Capita Expenditures:	$120	$246	$152
Revenues over (under) Expenditures:	-$840,340	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	40.56%	54.55%	47.83%
Ending Fund Balance for FY 14:	$1,608,601	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$49	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,045,712	$1,467,362	$848,531
Total Unrestricted Net Assets:	$361,187	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$23,582,000	$9,336,387	$6,292,315
Per Capita Debt:	$715	$366	$223
General Obligation Debt over EAV:	0.21%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Coloma Park District

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

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,236,278
Equalized Assessed Valuation:	$99,500,002
Population:	9,800
Employees:	
Full Time:	5
Part Time:	10
Salaries Paid:	$189,865

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$790,176	$171,511	$66,924
Per Capita Beginning Fund Balance:	$81	$54	$27
Revenue Collected During FY 14:	$521,734	$229,458	$136,185
Expenditures During FY 14:	$576,946	$230,187	$125,615
Per Capita Revenue:	$53	$71	$45
Per Capita Expenditures:	$59	$68	$43
Revenues over (under) Expenditures:	-$55,212	-$729	$3,611
Ratio of Fund Balance to Expenditures:	139.45%	128.59%	72.27%
Ending Fund Balance for FY 14:	$804,574	$183,517	$74,165
Per Capita Ending Fund Balance:	$82	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$804,574	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$260,000	$281,889	$
Per Capita Debt:	$27	$52	$
General Obligation Debt over EAV:	0.26%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Colona Park District

Unit Code: 037/040/12 **County:** Henry

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: $82,295

Equalized Assessed Valuation: $108,858,194

Population: 6,822

Employees:

Full Time:

Part Time: 13

Salaries Paid: $15,285

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$233,988	$171,511	$66,924
Per Capita Beginning Fund Balance:	$34	$54	$27
Revenue Collected During FY 14:	$89,456	$229,458	$136,185
Expenditures During FY 14:	$149,863	$230,187	$125,615
Per Capita Revenue:	$13	$71	$45
Per Capita Expenditures:	$22	$68	$43
Revenues over (under) Expenditures:	-$60,407	-$729	$3,611
Ratio of Fund Balance to Expenditures:	115.83%	128.59%	72.27%
Ending Fund Balance for FY 14:	$173,581	$183,517	$74,165
Per Capita Ending Fund Balance:	$25	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$173,581	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Cordova Township Park District

Unit Code: 081/005/12 **County:** Rock Island

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: $148,008

Equalized Assessed Valuation: $181,889,938

Population: 265

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$56,757	$171,511	$66,924
Per Capita Beginning Fund Balance:	$214	$54	$27
Revenue Collected During FY 14:	$91,837	$229,458	$136,185
Expenditures During FY 14:	$39,699	$230,187	$125,615
Per Capita Revenue:	$347	$71	$45
Per Capita Expenditures:	$150	$68	$43
Revenues over (under) Expenditures:	$52,138	-$729	$3,611
Ratio of Fund Balance to Expenditures:	274.30%	128.59%	72.27%
Ending Fund Balance for FY 14:	$108,895	$183,517	$74,165
Per Capita Ending Fund Balance:	$411	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$108,895	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Country Club Hills Park District

Unit Code: 016/180/12 **County:** Cook

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $2,030,345

Equalized Assessed Valuation: $198,905,553

Population: 16,854

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$666,847	$171,511	$66,924
Per Capita Beginning Fund Balance:	$40	$54	$27
Revenue Collected During FY 14:	$782,524	$229,458	$136,185
Expenditures During FY 14:	$850,067	$230,187	$125,615
Per Capita Revenue:	$46	$71	$45
Per Capita Expenditures:	$50	$68	$43
Revenues over (under) Expenditures:	-$67,543	-$729	$3,611
Ratio of Fund Balance to Expenditures:	70.50%	128.59%	72.27%
Ending Fund Balance for FY 14:	$599,304	$183,517	$74,165
Per Capita Ending Fund Balance:	$36	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	-$973,150	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,948,620	$281,889	$
Per Capita Debt:	$294	$52	$
General Obligation Debt over EAV:	0.28%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Creston-Dement Park District

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

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $44,885

Equalized Assessed Valuation: $53,425,075

Population: 900

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$27,249	$171,511	$66,924
Per Capita Beginning Fund Balance:	$30	$54	$27
Revenue Collected During FY 14:	$24,664	$229,458	$136,185
Expenditures During FY 14:	$20,286	$230,187	$125,615
Per Capita Revenue:	$27	$71	$45
Per Capita Expenditures:	$23	$68	$43
Revenues over (under) Expenditures:	$4,378	-$729	$3,611
Ratio of Fund Balance to Expenditures:	155.91%	128.59%	72.27%
Ending Fund Balance for FY 14:	$31,627	$183,517	$74,165
Per Capita Ending Fund Balance:	$35	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$12,902	$90,090	$
Total Unrestricted Net Assets:	$18,725	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Crete Park District

Unit Code: 099/020/12 **County:** Will

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,482,800
Equalized Assessed Valuation:	$143,544,338
Population:	8,281
Employees:	
Full Time:	6
Part Time:	50
Salaries Paid:	$433,189

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$47,470	$171,511	$66,924
Per Capita Beginning Fund Balance:	$6	$54	$27
Revenue Collected During FY 14:	$785,854	$229,458	$136,185
Expenditures During FY 14:	$799,784	$230,187	$125,615
Per Capita Revenue:	$95	$71	$45
Per Capita Expenditures:	$97	$68	$43
Revenues over (under) Expenditures:	-$13,930	-$729	$3,611
Ratio of Fund Balance to Expenditures:	4.19%	128.59%	72.27%
Ending Fund Balance for FY 14:	$33,540	$183,517	$74,165
Per Capita Ending Fund Balance:	$4	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$252,479	$90,090	$
Total Unrestricted Net Assets:	-$422,909	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$632,000	$281,889	$
Per Capita Debt:	$76	$52	$
General Obligation Debt over EAV:	0.23%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Crystal Lake Park District

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

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$14,223,960
Equalized Assessed Valuation:	$1,312,973,347
Population:	58,000
Employees:	
Full Time:	61
Part Time:	424
Salaries Paid:	$4,561,208

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,580,279	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$96	$108	$75
Revenue Collected During FY 14:	$8,311,453	$6,374,916	$3,406,713
Expenditures During FY 14:	$8,280,996	$6,019,868	$3,419,923
Per Capita Revenue:	$143	$256	$172
Per Capita Expenditures:	$143	$246	$152
Revenues over (under) Expenditures:	$30,457	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	67.55%	54.55%	47.83%
Ending Fund Balance for FY 14:	$5,593,536	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$96	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,165,849	$1,467,362	$848,531
Total Unrestricted Net Assets:	$4,225,831	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$7,394,580	$9,336,387	$6,292,315
Per Capita Debt:	$127	$366	$223
General Obligation Debt over EAV:	0.13%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,472,231	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$43	$50	$
Revenue Collected During FY 14:	$1,541,943	$622,050	$
Expenditures During FY 14:	$1,704,418	$663,952	$
Per Capita Revenue:	$27	$21	$
Per Capita Expenditures:	$29	$22	$
Operating Income (loss):	-$162,475	-$41,902	$
Ratio of Retained Earnings to Expenditures:	136.52%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$2,326,956	$1,557,725	$
Per Capita Ending Retained Earnings:	$40	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Dallas City Park District

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

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: $9,482

Equalized Assessed Valuation: $7,051,547

Population: 1,500

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$46,538	$171,511	$66,924
Per Capita Beginning Fund Balance:	$31	$54	$27
Revenue Collected During FY 14:	$13,914	$229,458	$136,185
Expenditures During FY 14:	$9,482	$230,187	$125,615
Per Capita Revenue:	$9	$71	$45
Per Capita Expenditures:	$6	$68	$43
Revenues over (under) Expenditures:	$4,432	-$729	$3,611
Ratio of Fund Balance to Expenditures:	537.54%	128.59%	72.27%
Ending Fund Balance for FY 14:	$50,970	$183,517	$74,165
Per Capita Ending Fund Balance:	$34	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Darien Park District

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

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$8,295,688
Equalized Assessed Valuation:	$823,047,456
Population:	23,000
Employees:	
Full Time:	21
Part Time:	108
Salaries Paid:	$1,559,985

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,796,068	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$78	$108	$75
Revenue Collected During FY 14:	$2,901,434	$6,374,916	$3,406,713
Expenditures During FY 14:	$2,561,449	$6,019,868	$3,419,923
Per Capita Revenue:	$126	$256	$172
Per Capita Expenditures:	$111	$246	$152
Revenues over (under) Expenditures:	$339,985	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	71.68%	54.55%	47.83%
Ending Fund Balance for FY 14:	$1,836,054	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$80	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$280,133	$1,467,362	$848,531
Total Unrestricted Net Assets:	$2,940,405	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$19,094,143	$9,336,387	$6,292,315
Per Capita Debt:	$830	$366	$223
General Obligation Debt over EAV:	2.21%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$275,219	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$12	$50	$
Revenue Collected During FY 14:	$2,751,221	$622,050	$
Expenditures During FY 14:	$2,576,051	$663,952	$
Per Capita Revenue:	$120	$21	$
Per Capita Expenditures:	$112	$22	$
Operating Income (loss):	$175,170	-$41,902	$
Ratio of Retained Earnings to Expenditures:	17.48%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$450,389	$1,557,725	$
Per Capita Ending Retained Earnings:	$20	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Decatur Park District

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

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $32,372,031

Equalized Assessed Valuation: $828,177,970

Population: 74,710

Employees:

Full Time: 100

Part Time: 195

Salaries Paid: $6,179,557

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,437,370	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$73	$108	$75
Revenue Collected During FY 14:	$13,741,060	$6,374,916	$3,406,713
Expenditures During FY 14:	$12,914,260	$6,019,868	$3,419,923
Per Capita Revenue:	$184	$256	$172
Per Capita Expenditures:	$173	$246	$152
Revenues over (under) Expenditures:	$826,800	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	53.05%	54.55%	47.83%
Ending Fund Balance for FY 14:	$6,851,253	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$92	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,341,195	$1,467,362	$848,531
Total Unrestricted Net Assets:	$3,660,230	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$15,783,912	$9,336,387	$6,292,315
Per Capita Debt:	$211	$366	$223
General Obligation Debt over EAV:	0.51%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Deerfield Park District

Unit Code: 049/020/12 **County:** Lake

Fiscal Year End: 12/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $16,650,931

Equalized Assessed Valuation: $1,140,041,908

Population: 19,471

Employees:

Full Time: 37

Part Time: 664

Salaries Paid: $5,319,468

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$9,076,422	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$466	$108	$75
Revenue Collected During FY 14:	$11,802,543	$6,374,916	$3,406,713
Expenditures During FY 14:	$10,461,051	$6,019,868	$3,419,923
Per Capita Revenue:	$606	$256	$172
Per Capita Expenditures:	$537	$246	$152
Revenues over (under) Expenditures:	$1,341,492	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	102.52%	54.55%	47.83%
Ending Fund Balance for FY 14:	$10,725,154	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$551	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$553,591	$1,467,362	$848,531
Total Unrestricted Net Assets:	$16,883,987	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,350,000	$9,336,387	$6,292,315
Per Capita Debt:	$172	$366	$223
General Obligation Debt over EAV:	0.20%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,459,536	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$229	$50	$
Revenue Collected During FY 14:	$2,286,416	$622,050	$
Expenditures During FY 14:	$2,346,834	$663,952	$
Per Capita Revenue:	$117	$21	$
Per Capita Expenditures:	$121	$22	$
Operating Income (loss):	-$60,418	-$41,902	$
Ratio of Retained Earnings to Expenditures:	183.22%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$4,299,878	$1,557,725	$
Per Capita Ending Retained Earnings:	$221	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Dekalb Park District

Unit Code: 019/010/12 **County:** Dekalb

Fiscal Year End: 2/28/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $7,237,347

Equalized Assessed Valuation: $487,430,310

Population: 44,030

Employees:

Full Time: 23

Part Time: 222

Salaries Paid: $1,891,017

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,327,080	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$53	$108	$75
Revenue Collected During FY 14:	$3,331,084	$6,374,916	$3,406,713
Expenditures During FY 14:	$3,070,440	$6,019,868	$3,419,923
Per Capita Revenue:	$76	$256	$172
Per Capita Expenditures:	$70	$246	$152
Revenues over (under) Expenditures:	$260,644	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	82.98%	54.55%	47.83%
Ending Fund Balance for FY 14:	$2,547,724	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$58	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,434,922	$1,467,362	$848,531
Total Unrestricted Net Assets:	$1,037,399	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,846,180	$9,336,387	$6,292,315
Per Capita Debt:	$65	$366	$223
General Obligation Debt over EAV:	0.57%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,955,385	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$67	$50	$
Revenue Collected During FY 14:	$997,214	$622,050	$
Expenditures During FY 14:	$1,076,429	$663,952	$
Per Capita Revenue:	$23	$21	$
Per Capita Expenditures:	$24	$22	$
Operating Income (loss):	-$79,215	-$41,902	$
Ratio of Retained Earnings to Expenditures:	267.20%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$2,876,170	$1,557,725	$
Per Capita Ending Retained Earnings:	$65	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Delavan Twp Park District

Unit Code: 090/010/12 **County:** Tazewell

Fiscal Year End: 5/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $126,000

Equalized Assessed Valuation: $33,819,325

Population: 2,206

Employees:

Full Time:

Part Time: 15

Salaries Paid: $18,945

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$54,130	$171,511	$66,924
Per Capita Beginning Fund Balance:	$25	$54	$27
Revenue Collected During FY 14:	$72,620	$229,458	$136,185
Expenditures During FY 14:	$60,963	$230,187	$125,615
Per Capita Revenue:	$33	$71	$45
Per Capita Expenditures:	$28	$68	$43
Revenues over (under) Expenditures:	$11,657	-$729	$3,611
Ratio of Fund Balance to Expenditures:	107.41%	128.59%	72.27%
Ending Fund Balance for FY 14:	$65,481	$183,517	$74,165
Per Capita Ending Fund Balance:	$30	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$65,481	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Des Plaines Park District

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

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$14,959,442
Equalized Assessed Valuation:	$1,459,745,771
Population:	58,840
Employees:	
Full Time:	43
Part Time:	569
Salaries Paid:	$4,412,490

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$6,933,516	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$118	$108	$75
Revenue Collected During FY 14:	$8,194,006	$6,374,916	$3,406,713
Expenditures During FY 14:	$7,503,575	$6,019,868	$3,419,923
Per Capita Revenue:	$139	$256	$172
Per Capita Expenditures:	$128	$246	$152
Revenues over (under) Expenditures:	$690,431	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	85.76%	54.55%	47.83%
Ending Fund Balance for FY 14:	$6,435,146	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$109	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,323,308	$1,467,362	$848,531
Total Unrestricted Net Assets:	$7,853,265	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$7,291,646	$9,336,387	$6,292,315
Per Capita Debt:	$124	$366	$223
General Obligation Debt over EAV:	0.06%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,812,370	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$82	$50	$
Revenue Collected During FY 14:	$2,531,866	$622,050	$
Expenditures During FY 14:	$2,829,526	$663,952	$
Per Capita Revenue:	$43	$21	$
Per Capita Expenditures:	$48	$22	$
Operating Income (loss):	-$297,660	-$41,902	$
Ratio of Retained Earnings to Expenditures:	199.46%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$5,643,846	$1,557,725	$
Per Capita Ending Retained Earnings:	$96	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Dixon Park District

Unit Code: 052/010/12 **County:** Lee

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $1,332,595

Equalized Assessed Valuation: $185,681,693

Population: 15,333

Employees:

Full Time: 4

Part Time: 13

Salaries Paid: $421,054

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$510,820	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$33	$108	$75
Revenue Collected During FY 14:	$920,140	$6,374,916	$3,406,713
Expenditures During FY 14:	$872,619	$6,019,868	$3,419,923
Per Capita Revenue:	$60	$256	$172
Per Capita Expenditures:	$57	$246	$152
Revenues over (under) Expenditures:	$47,521	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	63.98%	54.55%	47.83%
Ending Fund Balance for FY 14:	$558,341	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$36	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$399,498	$1,467,362	$848,531
Total Unrestricted Net Assets:	$350,377	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$344,909	$9,336,387	$6,292,315
Per Capita Debt:	$22	$366	$223
General Obligation Debt over EAV:	0.00%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	-$123,813	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	-$8	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$5,070	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	-$5,070	-$41,902	$
Ratio of Retained Earnings to Expenditures:	-2542.07%	67.42%	0.00%
Ending Retained Earnings for FY 14:	-$128,883	$1,557,725	$
Per Capita Ending Retained Earnings:	-$8	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Dolton Park District

Unit Code: 016/200/12 **County:** Cook

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $2,152,041

Equalized Assessed Valuation: $197,265,937

Population: 23,333

Employees:

Full Time: 8

Part Time: 26

Salaries Paid: $630,016

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$283,665	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$12	$108	$75
Revenue Collected During FY 14:	$2,321,097	$6,374,916	$3,406,713
Expenditures During FY 14:	$1,955,285	$6,019,868	$3,419,923
Per Capita Revenue:	$99	$256	$172
Per Capita Expenditures:	$84	$246	$152
Revenues over (under) Expenditures:	$365,812	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	40.02%	54.55%	47.83%
Ending Fund Balance for FY 14:	$782,591	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$34	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$66,819	$1,467,362	$848,531
Total Unrestricted Net Assets:	$863,109	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$508,247	$9,336,387	$6,292,315
Per Capita Debt:	$22	$366	$223
General Obligation Debt over EAV:	0.10%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Douglas Park District

Unit Code: 038/010/12 **County:** Iroquois

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$115,803
Equalized Assessed Valuation:	$31,657,623
Population:	20,980
Employees:	
Full Time:	2
Part Time:	1
Salaries Paid:	$11,550

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$61,417	$171,511	$66,924
Per Capita Beginning Fund Balance:	$3	$54	$27
Revenue Collected During FY 14:	$54,968	$229,458	$136,185
Expenditures During FY 14:	$86,218	$230,187	$125,615
Per Capita Revenue:	$3	$71	$45
Per Capita Expenditures:	$4	$68	$43
Revenues over (under) Expenditures:	-$31,250	-$729	$3,611
Ratio of Fund Balance to Expenditures:	34.99%	128.59%	72.27%
Ending Fund Balance for FY 14:	$30,167	$183,517	$74,165
Per Capita Ending Fund Balance:	$1	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Downers Grove Park District

Unit Code: 022/070/12 **County:** Dupage

Fiscal Year End: 12/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $25,553,427

Equalized Assessed Valuation: $1,985,238,872

Population: 49,670

Employees:

Full Time: 57

Part Time: 380

Salaries Paid: $7,087,588

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,711,095	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$55	$108	$75
Revenue Collected During FY 14:	$18,750,976	$6,374,916	$3,406,713
Expenditures During FY 14:	$13,462,814	$6,019,868	$3,419,923
Per Capita Revenue:	$378	$256	$172
Per Capita Expenditures:	$271	$246	$152
Revenues over (under) Expenditures:	$5,288,162	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	35.20%	54.55%	47.83%
Ending Fund Balance for FY 14:	$4,739,129	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$95	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,837,941	$1,467,362	$848,531
Total Unrestricted Net Assets:	$2,334,036	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$11,441,050	$9,336,387	$6,292,315
Per Capita Debt:	$230	$366	$223
General Obligation Debt over EAV:	0.57%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,618,681	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$53	$50	$
Revenue Collected During FY 14:	$1,652,651	$622,050	$
Expenditures During FY 14:	$1,567,852	$663,952	$
Per Capita Revenue:	$33	$21	$
Per Capita Expenditures:	$32	$22	$
Operating Income (loss):	$84,799	-$41,902	$
Ratio of Retained Earnings to Expenditures:	163.23%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$2,559,133	$1,557,725	$
Per Capita Ending Retained Earnings:	$52	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Dundee Park District

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

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$24,906,276
Equalized Assessed Valuation:	$1,571,450,830
Population:	38,241
Employees:	
Full Time:	66
Part Time:	750
Salaries Paid:	$6,818,967

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,510,397	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$66	$108	$75
Revenue Collected During FY 14:	$10,270,482	$6,374,916	$3,406,713
Expenditures During FY 14:	$10,041,002	$6,019,868	$3,419,923
Per Capita Revenue:	$269	$256	$172
Per Capita Expenditures:	$263	$246	$152
Revenues over (under) Expenditures:	$229,480	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	24.80%	54.55%	47.83%
Ending Fund Balance for FY 14:	$2,489,877	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$65	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,554,840	$1,467,362	$848,531
Total Unrestricted Net Assets:	$10,117,747	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$21,596,555	$9,336,387	$6,292,315
Per Capita Debt:	$565	$366	$223
General Obligation Debt over EAV:	1.36%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$9,057,031	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$237	$50	$
Revenue Collected During FY 14:	$3,107,150	$622,050	$
Expenditures During FY 14:	$3,758,110	$663,952	$
Per Capita Revenue:	$81	$21	$
Per Capita Expenditures:	$98	$22	$
Operating Income (loss):	-$650,960	-$41,902	$
Ratio of Retained Earnings to Expenditures:	224.74%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$8,446,071	$1,557,725	$
Per Capita Ending Retained Earnings:	$221	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Dunleith Park District

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

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$263,969
Equalized Assessed Valuation:	$73,054,500
Population:	3,850
Employees:	
Full Time:	1
Part Time:	25
Salaries Paid:	$35,471

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$172,779	$171,511	$66,924
Per Capita Beginning Fund Balance:	$45	$54	$27
Revenue Collected During FY 14:	$113,738	$229,458	$136,185
Expenditures During FY 14:	$116,572	$230,187	$125,615
Per Capita Revenue:	$30	$71	$45
Per Capita Expenditures:	$30	$68	$43
Revenues over (under) Expenditures:	-$2,834	-$729	$3,611
Ratio of Fund Balance to Expenditures:	145.79%	128.59%	72.27%
Ending Fund Balance for FY 14:	$169,945	$183,517	$74,165
Per Capita Ending Fund Balance:	$44	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$85,090	$90,090	$
Total Unrestricted Net Assets:	$119,940	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,328,000	$281,889	$
Per Capita Debt:	$345	$52	$
General Obligation Debt over EAV:	1.82%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: East St. Louis Park District

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

Fiscal Year End:	2/28/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,152,700
Equalized Assessed Valuation:	$104,860,436
Population:	60,000
Employees:	
Full Time:	6
Part Time:	4
Salaries Paid:	$417,017

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$299,053	$171,511	$66,924
Per Capita Beginning Fund Balance:	$5	$54	$27
Revenue Collected During FY 14:	$797,098	$229,458	$136,185
Expenditures During FY 14:	$884,131	$230,187	$125,615
Per Capita Revenue:	$13	$71	$45
Per Capita Expenditures:	$15	$68	$43
Revenues over (under) Expenditures:	-$87,033	-$729	$3,611
Ratio of Fund Balance to Expenditures:	30.03%	128.59%	72.27%
Ending Fund Balance for FY 14:	$265,497	$183,517	$74,165
Per Capita Ending Fund Balance:	$4	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$899,444	$90,090	$
Total Unrestricted Net Assets:	-$633,947	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$617,040	$281,889	$
Per Capita Debt:	$10	$52	$
General Obligation Debt over EAV:	0.37%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Edinburg Park District

Unit Code: 011/015/12 **County:** Christian

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: $100,962

Equalized Assessed Valuation: $55,749,993

Population: 1,697

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$80,192	$171,511	$66,924
Per Capita Beginning Fund Balance:	$47	$54	$27
Revenue Collected During FY 14:	$46,000	$229,458	$136,185
Expenditures During FY 14:	$100,000	$230,187	$125,615
Per Capita Revenue:	$27	$71	$45
Per Capita Expenditures:	$59	$68	$43
Revenues over (under) Expenditures:	-$54,000	-$729	$3,611
Ratio of Fund Balance to Expenditures:	26.19%	128.59%	72.27%
Ending Fund Balance for FY 14:	$26,192	$183,517	$74,165
Per Capita Ending Fund Balance:	$15	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Effingham Park District

Unit Code: 025/010/12 **County:** Effingham

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $3,342,783

Equalized Assessed Valuation: $240,838,659

Population: 12,500

Employees:

Full Time: 5

Part Time: 92

Salaries Paid: $477,472

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,147,321	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$92	$108	$75
Revenue Collected During FY 14:	$1,206,483	$6,374,916	$3,406,713
Expenditures During FY 14:	$1,095,858	$6,019,868	$3,419,923
Per Capita Revenue:	$97	$256	$172
Per Capita Expenditures:	$88	$246	$152
Revenues over (under) Expenditures:	$110,625	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	114.79%	54.55%	47.83%
Ending Fund Balance for FY 14:	$1,257,946	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$101	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,290,592	$1,467,362	$848,531
Total Unrestricted Net Assets:	$1,526,006	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$500,000	$9,336,387	$6,292,315
Per Capita Debt:	$40	$366	$223
General Obligation Debt over EAV:	0.21%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Elba-Salem Park District

Unit Code: 048/010/12 **County:** Knox

Fiscal Year End: 6/30/2014

Accounting Method: Cash

Appropriation or Budget: $29,051

Equalized Assessed Valuation: $19,000,000

Population: 1,500

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$146,709	$171,511	$66,924
Per Capita Beginning Fund Balance:	$98	$54	$27
Revenue Collected During FY 14:	$57,024	$229,458	$136,185
Expenditures During FY 14:	$52,164	$230,187	$125,615
Per Capita Revenue:	$38	$71	$45
Per Capita Expenditures:	$35	$68	$43
Revenues over (under) Expenditures:	$4,860	-$729	$3,611
Ratio of Fund Balance to Expenditures:	290.56%	128.59%	72.27%
Ending Fund Balance for FY 14:	$151,569	$183,517	$74,165
Per Capita Ending Fund Balance:	$101	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$203,728	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Eldorado-Raleigh Pleasure Park District

Unit Code: 082/010/12 **County:** Saline

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $526,728

Equalized Assessed Valuation: $21,761,302

Population: 4,800

Employees:

Full Time: 3

Part Time: 11

Salaries Paid: $66,097

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$502,165	$171,511	$66,924
Per Capita Beginning Fund Balance:	$105	$54	$27
Revenue Collected During FY 14:	$280,425	$229,458	$136,185
Expenditures During FY 14:	$300,837	$230,187	$125,615
Per Capita Revenue:	$58	$71	$45
Per Capita Expenditures:	$63	$68	$43
Revenues over (under) Expenditures:	-$20,412	-$729	$3,611
Ratio of Fund Balance to Expenditures:	160.14%	128.59%	72.27%
Ending Fund Balance for FY 14:	$481,753	$183,517	$74,165
Per Capita Ending Fund Balance:	$100	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$80,695	$90,090	$
Total Unrestricted Net Assets:	$401,058	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$267,606	$281,889	$
Per Capita Debt:	$56	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Elk Grove Park District

Unit Code: 016/210/12 **County:** Cook

Fiscal Year End: 12/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $22,284,719

Equalized Assessed Valuation: $1,468,217,210

Population: 33,419

Employees:

Full Time: 81

Part Time: 757

Salaries Paid: $7,460,811

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$9,554,911	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$286	$108	$75
Revenue Collected During FY 14:	$15,385,602	$6,374,916	$3,406,713
Expenditures During FY 14:	$15,053,118	$6,019,868	$3,419,923
Per Capita Revenue:	$460	$256	$172
Per Capita Expenditures:	$450	$246	$152
Revenues over (under) Expenditures:	$332,484	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	65.68%	54.55%	47.83%
Ending Fund Balance for FY 14:	$9,887,395	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$296	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,002,304	$1,467,362	$848,531
Total Unrestricted Net Assets:	$9,427,796	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$8,650,000	$9,336,387	$6,292,315
Per Capita Debt:	$259	$366	$223
General Obligation Debt over EAV:	0.59%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$17,014,522	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$509	$50	$
Revenue Collected During FY 14:	$1,644,313	$622,050	$
Expenditures During FY 14:	$1,859,247	$663,952	$
Per Capita Revenue:	$49	$21	$
Per Capita Expenditures:	$56	$22	$
Operating Income (loss):	-$214,934	-$41,902	$
Ratio of Retained Earnings to Expenditures:	903.57%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$16,799,588	$1,557,725	$
Per Capita Ending Retained Earnings:	$503	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Elmhurst Park District

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

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$17,015,193
Equalized Assessed Valuation:	$1,848,305,820
Population:	44,509
Employees:	
Full Time:	75
Part Time:	752
Salaries Paid:	$7,387,144

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,280,609	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$119	$108	$75
Revenue Collected During FY 14:	$9,932,259	$6,374,916	$3,406,713
Expenditures During FY 14:	$8,618,482	$6,019,868	$3,419,923
Per Capita Revenue:	$223	$256	$172
Per Capita Expenditures:	$194	$246	$152
Revenues over (under) Expenditures:	$1,313,777	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	89.26%	54.55%	47.83%
Ending Fund Balance for FY 14:	$7,692,695	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$173	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,013,825	$1,467,362	$848,531
Total Unrestricted Net Assets:	$6,203,189	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$8,675,000	$9,336,387	$6,292,315
Per Capita Debt:	$195	$366	$223
General Obligation Debt over EAV:	0.25%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$8,663,027	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$195	$50	$
Revenue Collected During FY 14:	$4,273,389	$622,050	$
Expenditures During FY 14:	$4,603,679	$663,952	$
Per Capita Revenue:	$96	$21	$
Per Capita Expenditures:	$103	$22	$
Operating Income (loss):	-$330,290	-$41,902	$
Ratio of Retained Earnings to Expenditures:	151.49%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$6,973,993	$1,557,725	$
Per Capita Ending Retained Earnings:	$157	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Emden Park District

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

Fiscal Year End:	5/31/2014
Accounting Method:	Cash
Appropriation or Budget:	$50,000
Equalized Assessed Valuation:	$19,439,066
Population:	1,955
Employees:	
Full Time:	
Part Time:	1
Salaries Paid:	$4,156

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$38,510	$171,511	$66,924
Per Capita Beginning Fund Balance:	$20	$54	$27
Revenue Collected During FY 14:	$31,950	$229,458	$136,185
Expenditures During FY 14:	$30,224	$230,187	$125,615
Per Capita Revenue:	$16	$71	$45
Per Capita Expenditures:	$15	$68	$43
Revenues over (under) Expenditures:	$1,726	-$729	$3,611
Ratio of Fund Balance to Expenditures:	133.13%	128.59%	72.27%
Ending Fund Balance for FY 14:	$40,236	$183,517	$74,165
Per Capita Ending Fund Balance:	$21	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Evanston Lighthouse Park District

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

Fiscal Year End: 12/31/2014

Accounting Method: Cash

Appropriation or Budget: $206,465

Equalized Assessed Valuation: $130,309,484

Population: 5,000

Employees:

Full Time: 1

Part Time:

Salaries Paid: $61,416

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$83,268	$171,511	$66,924
Per Capita Beginning Fund Balance:	$17	$54	$27
Revenue Collected During FY 14:	$143,888	$229,458	$136,185
Expenditures During FY 14:	$175,940	$230,187	$125,615
Per Capita Revenue:	$29	$71	$45
Per Capita Expenditures:	$35	$68	$43
Revenues over (under) Expenditures:	-$32,052	-$729	$3,611
Ratio of Fund Balance to Expenditures:	29.11%	128.59%	72.27%
Ending Fund Balance for FY 14:	$51,216	$183,517	$74,165
Per Capita Ending Fund Balance:	$10	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$51,214	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Fairfield Park District

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

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$880,288
Equalized Assessed Valuation:	$38,194,590
Population:	5,436
Employees:	
Full Time:	3
Part Time:	26
Salaries Paid:	$133,195

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$280,901	$171,511	$66,924
Per Capita Beginning Fund Balance:	$52	$54	$27
Revenue Collected During FY 14:	$262,267	$229,458	$136,185
Expenditures During FY 14:	$295,219	$230,187	$125,615
Per Capita Revenue:	$48	$71	$45
Per Capita Expenditures:	$54	$68	$43
Revenues over (under) Expenditures:	-$32,952	-$729	$3,611
Ratio of Fund Balance to Expenditures:	83.99%	128.59%	72.27%
Ending Fund Balance for FY 14:	$247,949	$183,517	$74,165
Per Capita Ending Fund Balance:	$46	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$290,121	$90,090	$
Total Unrestricted Net Assets:	$141,153	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$188,300	$281,889	$
Per Capita Debt:	$35	$52	$
General Obligation Debt over EAV:	0.46%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Farmington Township Park District

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

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $68,600

Equalized Assessed Valuation: $40,135,809

Population: 3,400

Employees:

Full Time:

Part Time: 3

Salaries Paid: $8,708

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$66,737	$171,511	$66,924
Per Capita Beginning Fund Balance:	$20	$54	$27
Revenue Collected During FY 14:	$42,865	$229,458	$136,185
Expenditures During FY 14:	$39,005	$230,187	$125,615
Per Capita Revenue:	$13	$71	$45
Per Capita Expenditures:	$11	$68	$43
Revenues over (under) Expenditures:	$3,860	-$729	$3,611
Ratio of Fund Balance to Expenditures:	180.99%	128.59%	72.27%
Ending Fund Balance for FY 14:	$70,597	$183,517	$74,165
Per Capita Ending Fund Balance:	$21	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$70,597	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Fifty-three Trails Estate Park District

Unit Code: 022/085/12 **County:** Dupage

Fiscal Year End: 6/30/2014

Accounting Method: Cash

Appropriation or Budget: $8,080

Equalized Assessed Valuation: $19,738,203

Population: 290

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,687	$171,511	$66,924
Per Capita Beginning Fund Balance:	$16	$54	$27
Revenue Collected During FY 14:	$8,081	$229,458	$136,185
Expenditures During FY 14:	$7,496	$230,187	$125,615
Per Capita Revenue:	$28	$71	$45
Per Capita Expenditures:	$26	$68	$43
Revenues over (under) Expenditures:	$585	-$729	$3,611
Ratio of Fund Balance to Expenditures:	70.33%	128.59%	72.27%
Ending Fund Balance for FY 14:	$5,272	$183,517	$74,165
Per Capita Ending Fund Balance:	$18	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Flagg-Rochelle Park District

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

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,094,862
Equalized Assessed Valuation:	$252,839,981
Population:	13,500
Employees:	
Full Time:	7
Part Time:	60
Salaries Paid:	$580,378

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$70,783	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$5	$108	$75
Revenue Collected During FY 14:	$1,105,541	$6,374,916	$3,406,713
Expenditures During FY 14:	$1,071,058	$6,019,868	$3,419,923
Per Capita Revenue:	$82	$256	$172
Per Capita Expenditures:	$79	$246	$152
Revenues over (under) Expenditures:	$34,483	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	46.01%	54.55%	47.83%
Ending Fund Balance for FY 14:	$492,766	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$37	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,005,518	$1,467,362	$848,531
Total Unrestricted Net Assets:	$166,741	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$750,000	$9,336,387	$6,292,315
Per Capita Debt:	$56	$366	$223
General Obligation Debt over EAV:	0.30%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Flanagan #1 Park District

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

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$342,400
Equalized Assessed Valuation:	$35,611,085
Population:	1,900
Employees:	
Full Time:	2
Part Time:	17
Salaries Paid:	$77,527

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$47,557	$171,511	$66,924
Per Capita Beginning Fund Balance:	$25	$54	$27
Revenue Collected During FY 14:	$354,286	$229,458	$136,185
Expenditures During FY 14:	$311,338	$230,187	$125,615
Per Capita Revenue:	$186	$71	$45
Per Capita Expenditures:	$164	$68	$43
Revenues over (under) Expenditures:	$42,948	-$729	$3,611
Ratio of Fund Balance to Expenditures:	29.07%	128.59%	72.27%
Ending Fund Balance for FY 14:	$90,505	$183,517	$74,165
Per Capita Ending Fund Balance:	$48	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$552,079	$281,889	$
Per Capita Debt:	$291	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Fon Du Lac Park District

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

Fiscal Year End: 12/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $6,259,490

Equalized Assessed Valuation: $497,689,552

Population: 23,503

Employees:

Full Time: 23

Part Time: 52

Salaries Paid: $1,940,598

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,436,569	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$61	$108	$75
Revenue Collected During FY 14:	$3,117,467	$6,374,916	$3,406,713
Expenditures During FY 14:	$2,811,199	$6,019,868	$3,419,923
Per Capita Revenue:	$133	$256	$172
Per Capita Expenditures:	$120	$246	$152
Revenues over (under) Expenditures:	$306,268	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	65.42%	54.55%	47.83%
Ending Fund Balance for FY 14:	$1,839,155	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$78	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$838,444	$1,467,362	$848,531
Total Unrestricted Net Assets:	$1,045,519	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$6,415,685	$9,336,387	$6,292,315
Per Capita Debt:	$273	$366	$223
General Obligation Debt over EAV:	1.26%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,572,051	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$195	$50	$
Revenue Collected During FY 14:	$1,659,769	$622,050	$
Expenditures During FY 14:	$1,943,478	$663,952	$
Per Capita Revenue:	$71	$21	$
Per Capita Expenditures:	$83	$22	$
Operating Income (loss):	-$283,709	-$41,902	$
Ratio of Retained Earnings to Expenditures:	224.18%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$4,356,934	$1,557,725	$
Per Capita Ending Retained Earnings:	$185	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Forest Park Park District

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

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,995,301
Equalized Assessed Valuation:	$302,353,742
Population:	14,213
Employees:	
Full Time:	9
Part Time:	160
Salaries Paid:	$1,076,337

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$686,209	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$48	$108	$75
Revenue Collected During FY 14:	$2,866,516	$6,374,916	$3,406,713
Expenditures During FY 14:	$2,745,854	$6,019,868	$3,419,923
Per Capita Revenue:	$202	$256	$172
Per Capita Expenditures:	$193	$246	$152
Revenues over (under) Expenditures:	$120,662	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	7.13%	54.55%	47.83%
Ending Fund Balance for FY 14:	$195,908	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$14	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$693,168	$1,467,362	$848,531
Total Unrestricted Net Assets:	$1,509,100	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$6,393,524	$9,336,387	$6,292,315
Per Capita Debt:	$450	$366	$223
General Obligation Debt over EAV:	0.34%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,934,484	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$136	$50	$
Revenue Collected During FY 14:	$293,837	$622,050	$
Expenditures During FY 14:	$413,411	$663,952	$
Per Capita Revenue:	$21	$21	$
Per Capita Expenditures:	$29	$22	$
Operating Income (loss):	-$119,574	-$41,902	$
Ratio of Retained Earnings to Expenditures:	447.72%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$1,850,910	$1,557,725	$
Per Capita Ending Retained Earnings:	$130	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Forest View Park District

Unit Code: 016/240/12 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$208,140
Equalized Assessed Valuation:	$37,500,095
Population:	698
Employees:	
Full Time:	
Part Time:	9
Salaries Paid:	$41,599

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$209,744	$171,511	$66,924
Per Capita Beginning Fund Balance:	$300	$54	$27
Revenue Collected During FY 14:	$187,054	$229,458	$136,185
Expenditures During FY 14:	$98,266	$230,187	$125,615
Per Capita Revenue:	$268	$71	$45
Per Capita Expenditures:	$141	$68	$43
Revenues over (under) Expenditures:	$88,788	-$729	$3,611
Ratio of Fund Balance to Expenditures:	312.97%	128.59%	72.27%
Ending Fund Balance for FY 14:	$307,547	$183,517	$74,165
Per Capita Ending Fund Balance:	$441	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$39,679	$90,090	$
Total Unrestricted Net Assets:	$267,868	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Forman Park District

Unit Code: 060/015/12 **County:** Mason

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$220,000
Equalized Assessed Valuation:	$57,601,469
Population:	3,200
Employees:	
Full Time:	
Part Time:	16
Salaries Paid:	$30,943

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$46,894	$171,511	$66,924
Per Capita Beginning Fund Balance:	$15	$54	$27
Revenue Collected During FY 14:	$174,718	$229,458	$136,185
Expenditures During FY 14:	$209,700	$230,187	$125,615
Per Capita Revenue:	$55	$71	$45
Per Capita Expenditures:	$66	$68	$43
Revenues over (under) Expenditures:	-$34,982	-$729	$3,611
Ratio of Fund Balance to Expenditures:	5.68%	128.59%	72.27%
Ending Fund Balance for FY 14:	$11,912	$183,517	$74,165
Per Capita Ending Fund Balance:	$4	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$11,912	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$131,000	$281,889	$
Per Capita Debt:	$41	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Foss Park District

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

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $3,771,500

Equalized Assessed Valuation: $263,772,559

Population: 29,667

Employees:

Full Time: 21

Part Time: 56

Salaries Paid: $1,468,283

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$617,736	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$21	$108	$75
Revenue Collected During FY 14:	$1,966,085	$6,374,916	$3,406,713
Expenditures During FY 14:	$2,038,119	$6,019,868	$3,419,923
Per Capita Revenue:	$66	$256	$172
Per Capita Expenditures:	$69	$246	$152
Revenues over (under) Expenditures:	-$72,034	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	26.77%	54.55%	47.83%
Ending Fund Balance for FY 14:	$545,702	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$18	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,667,595	$1,467,362	$848,531
Total Unrestricted Net Assets:	-$2,461,076	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,549,790	$9,336,387	$6,292,315
Per Capita Debt:	$86	$366	$223
General Obligation Debt over EAV:	0.13%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,252,535	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$143	$50	$
Revenue Collected During FY 14:	$1,542,231	$622,050	$
Expenditures During FY 14:	$2,397,485	$663,952	$
Per Capita Revenue:	$52	$21	$
Per Capita Expenditures:	$81	$22	$
Operating Income (loss):	-$855,254	-$41,902	$
Ratio of Retained Earnings to Expenditures:	192.23%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$4,608,647	$1,557,725	$
Per Capita Ending Retained Earnings:	$155	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Fox Valley Park District

Unit Code: 045/050/12 **County:** Kane

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$51,376,852
Equalized Assessed Valuation:	$3,525,107,008
Population:	233,000
Employees:	
Full Time:	94
Part Time:	607
Salaries Paid:	$8,157,436

Blended Component Units

Number Submitted = 1

Fox Valley Park District Aquatics

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$18,688,750	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$80	$108	$75
Revenue Collected During FY 14:	$25,705,845	$6,374,916	$3,406,713
Expenditures During FY 14:	$22,322,329	$6,019,868	$3,419,923
Per Capita Revenue:	$110	$256	$172
Per Capita Expenditures:	$96	$246	$152
Revenues over (under) Expenditures:	$3,383,516	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	89.88%	54.55%	47.83%
Ending Fund Balance for FY 14:	$20,062,622	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$86	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,981,033	$1,467,362	$848,531
Total Unrestricted Net Assets:	$26,066,669	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$56,279,120	$9,336,387	$6,292,315
Per Capita Debt:	$242	$366	$223
General Obligation Debt over EAV:	1.56%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Frankfort Park District

Unit Code: 028/020/12 **County:** Franklin

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$805,000
Equalized Assessed Valuation:	$78,904,431
Population:	10,000
Employees:	
Full Time:	3
Part Time:	30
Salaries Paid:	$232,949

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$315,765	$171,511	$66,924
Per Capita Beginning Fund Balance:	$32	$54	$27
Revenue Collected During FY 14:	$628,556	$229,458	$136,185
Expenditures During FY 14:	$692,773	$230,187	$125,615
Per Capita Revenue:	$63	$71	$45
Per Capita Expenditures:	$69	$68	$43
Revenues over (under) Expenditures:	-$64,217	-$729	$3,611
Ratio of Fund Balance to Expenditures:	36.31%	128.59%	72.27%
Ending Fund Balance for FY 14:	$251,548	$183,517	$74,165
Per Capita Ending Fund Balance:	$25	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$20,498	$90,090	$
Total Unrestricted Net Assets:	$251,548	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$490,800	$281,889	$
Per Capita Debt:	$49	$52	$
General Obligation Debt over EAV:	0.62%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Frankfort Park District

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

Fiscal Year End:	5/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,138,000
Equalized Assessed Valuation:	$697,735,268
Population:	17,782
Employees:	
Full Time:	12
Part Time:	65
Salaries Paid:	$852,236

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,205,347	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$68	$108	$75
Revenue Collected During FY 14:	$2,137,374	$6,374,916	$3,406,713
Expenditures During FY 14:	$2,101,363	$6,019,868	$3,419,923
Per Capita Revenue:	$120	$256	$172
Per Capita Expenditures:	$118	$246	$152
Revenues over (under) Expenditures:	$36,011	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	56.17%	54.55%	47.83%
Ending Fund Balance for FY 14:	$1,180,408	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$66	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$664,781	$1,467,362	$848,531
Total Unrestricted Net Assets:	$297,395	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$449,241	$9,336,387	$6,292,315
Per Capita Debt:	$25	$366	$223
General Obligation Debt over EAV:	0.05%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Frankfort Square Park District

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

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $5,139,115

Equalized Assessed Valuation: $500,108,323

Population: 18,168

Employees:

Full Time: 15

Part Time: 110

Salaries Paid: $1,414,847

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$266,729	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$15	$108	$75
Revenue Collected During FY 14:	$3,168,192	$6,374,916	$3,406,713
Expenditures During FY 14:	$3,356,262	$6,019,868	$3,419,923
Per Capita Revenue:	$174	$256	$172
Per Capita Expenditures:	$185	$246	$152
Revenues over (under) Expenditures:	-$188,070	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	4.07%	54.55%	47.83%
Ending Fund Balance for FY 14:	$136,735	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$8	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$76,105	$1,467,362	$848,531
Total Unrestricted Net Assets:	$34,646	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$8,120,882	$9,336,387	$6,292,315
Per Capita Debt:	$447	$366	$223
General Obligation Debt over EAV:	1.45%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,693,290	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$203	$50	$
Revenue Collected During FY 14:	$405,956	$622,050	$
Expenditures During FY 14:	$406,128	$663,952	$
Per Capita Revenue:	$22	$21	$
Per Capita Expenditures:	$22	$22	$
Operating Income (loss):	-$172	-$41,902	$
Ratio of Retained Earnings to Expenditures:	918.25%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$3,729,273	$1,557,725	$
Per Capita Ending Retained Earnings:	$205	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Franklin Park Park District

Unit Code: 016/250/12 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$9,301,459
Equalized Assessed Valuation:	$443,647,953
Population:	14,034
Employees:	
Full Time:	20
Part Time:	226
Salaries Paid:	$2,032,123

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,860,876	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$275	$108	$75
Revenue Collected During FY 14:	$2,972,891	$6,374,916	$3,406,713
Expenditures During FY 14:	$2,652,318	$6,019,868	$3,419,923
Per Capita Revenue:	$212	$256	$172
Per Capita Expenditures:	$189	$246	$152
Revenues over (under) Expenditures:	$320,573	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	139.04%	54.55%	47.83%
Ending Fund Balance for FY 14:	$3,687,849	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$263	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,207,419	$1,467,362	$848,531
Total Unrestricted Net Assets:	$4,845,228	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$993,720	$9,336,387	$6,292,315
Per Capita Debt:	$71	$366	$223
General Obligation Debt over EAV:	0.21%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,711,259	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$193	$50	$
Revenue Collected During FY 14:	$1,571,851	$622,050	$
Expenditures During FY 14:	$1,296,848	$663,952	$
Per Capita Revenue:	$112	$21	$
Per Capita Expenditures:	$92	$22	$
Operating Income (loss):	$275,003	-$41,902	$
Ratio of Retained Earnings to Expenditures:	237.49%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$3,079,862	$1,557,725	$
Per Capita Ending Retained Earnings:	$219	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Franklin Township Park District

Unit Code: 019/020/12 **County:** Dekalb

Fiscal Year End:	4/1/2014
Accounting Method:	Cash
Appropriation or Budget:	$50,400
Equalized Assessed Valuation:	$46,910,676
Population:	2,500
Employees:	
Full Time:	
Part Time:	4
Salaries Paid:	$19,342

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$12,877	$171,511	$66,924
Per Capita Beginning Fund Balance:	$5	$54	$27
Revenue Collected During FY 14:	$45,278	$229,458	$136,185
Expenditures During FY 14:	$49,131	$230,187	$125,615
Per Capita Revenue:	$18	$71	$45
Per Capita Expenditures:	$20	$68	$43
Revenues over (under) Expenditures:	-$3,853	-$729	$3,611
Ratio of Fund Balance to Expenditures:	18.37%	128.59%	72.27%
Ending Fund Balance for FY 14:	$9,025	$183,517	$74,165
Per Capita Ending Fund Balance:	$4	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Freeburg Park District

Unit Code: 088/025/12 **County:** St. Clair

Fiscal Year End: 5/31/2014

Accounting Method: Cash

Appropriation or Budget: $209,075

Equalized Assessed Valuation: $113,511,465

Population: 5,000

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$16,536	$171,511	$66,924
Per Capita Beginning Fund Balance:	$3	$54	$27
Revenue Collected During FY 14:	$204,368	$229,458	$136,185
Expenditures During FY 14:	$230,780	$230,187	$125,615
Per Capita Revenue:	$41	$71	$45
Per Capita Expenditures:	$46	$68	$43
Revenues over (under) Expenditures:	-$26,412	-$729	$3,611
Ratio of Fund Balance to Expenditures:	-4.28%	128.59%	72.27%
Ending Fund Balance for FY 14:	-$9,876	$183,517	$74,165
Per Capita Ending Fund Balance:	-$2	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$188,008	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Freeport Park District

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

Fiscal Year End:	3/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$90,117,000
Equalized Assessed Valuation:	$239,895,067
Population:	25,900
Employees:	
Full Time:	18
Part Time:	159
Salaries Paid:	$1,303,970

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,893,454	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$73	$108	$75
Revenue Collected During FY 14:	$2,148,108	$6,374,916	$3,406,713
Expenditures During FY 14:	$1,953,074	$6,019,868	$3,419,923
Per Capita Revenue:	$83	$256	$172
Per Capita Expenditures:	$75	$246	$152
Revenues over (under) Expenditures:	$195,034	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	108.19%	54.55%	47.83%
Ending Fund Balance for FY 14:	$2,113,026	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$82	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,897,015	$1,467,362	$848,531
Total Unrestricted Net Assets:	$2,717,496	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,955,000	$9,336,387	$6,292,315
Per Capita Debt:	$75	$366	$223
General Obligation Debt over EAV:	0.81%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,982,537	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$115	$50	$
Revenue Collected During FY 14:	$945,894	$622,050	$
Expenditures During FY 14:	$1,129,907	$663,952	$
Per Capita Revenue:	$37	$21	$
Per Capita Expenditures:	$44	$22	$
Operating Income (loss):	-$184,013	-$41,902	$
Ratio of Retained Earnings to Expenditures:	240.31%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$2,715,259	$1,557,725	$
Per Capita Ending Retained Earnings:	$105	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Galva Park District

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

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$251,850
Equalized Assessed Valuation:	$20,511,934
Population:	2,800
Employees:	
Full Time:	
Part Time:	23
Salaries Paid:	$52,309

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$249,194	$171,511	$66,924
Per Capita Beginning Fund Balance:	$89	$54	$27
Revenue Collected During FY 14:	$161,255	$229,458	$136,185
Expenditures During FY 14:	$124,871	$230,187	$125,615
Per Capita Revenue:	$58	$71	$45
Per Capita Expenditures:	$45	$68	$43
Revenues over (under) Expenditures:	$36,384	-$729	$3,611
Ratio of Fund Balance to Expenditures:	228.70%	128.59%	72.27%
Ending Fund Balance for FY 14:	$285,578	$183,517	$74,165
Per Capita Ending Fund Balance:	$102	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$285,578	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Geneseo Park District

Unit Code: 037/020/12 **County:** Henry

Fiscal Year End: 12/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $3,108,440

Equalized Assessed Valuation: $249,498,076

Population: 11,128

Employees:

Full Time: 7

Part Time: 174

Salaries Paid: $845,908

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$751,411	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$68	$108	$75
Revenue Collected During FY 14:	$1,476,133	$6,374,916	$3,406,713
Expenditures During FY 14:	$1,407,283	$6,019,868	$3,419,923
Per Capita Revenue:	$133	$256	$172
Per Capita Expenditures:	$126	$246	$152
Revenues over (under) Expenditures:	$68,850	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	58.29%	54.55%	47.83%
Ending Fund Balance for FY 14:	$820,261	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$74	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$290,250	$1,467,362	$848,531
Total Unrestricted Net Assets:	$1,417,621	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$540,000	$9,336,387	$6,292,315
Per Capita Debt:	$49	$366	$223
General Obligation Debt over EAV:	0.22%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$152,630	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$14	$50	$
Revenue Collected During FY 14:	$158,876	$622,050	$
Expenditures During FY 14:	$159,954	$663,952	$
Per Capita Revenue:	$14	$21	$
Per Capita Expenditures:	$14	$22	$
Operating Income (loss):	-$1,078	-$41,902	$
Ratio of Retained Earnings to Expenditures:	94.75%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$151,552	$1,557,725	$
Per Capita Ending Retained Earnings:	$14	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Geneva Park District

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

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $13,772,751

Equalized Assessed Valuation: $1,390,297,615

Population: 32,475

Employees:

Full Time: 40

Part Time: 350

Salaries Paid: $3,823,773

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,639,090	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$81	$108	$75
Revenue Collected During FY 14:	$10,296,770	$6,374,916	$3,406,713
Expenditures During FY 14:	$9,471,071	$6,019,868	$3,419,923
Per Capita Revenue:	$317	$256	$172
Per Capita Expenditures:	$292	$246	$152
Revenues over (under) Expenditures:	$825,699	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	28.66%	54.55%	47.83%
Ending Fund Balance for FY 14:	$2,714,789	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$84	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$344,580	$1,467,362	$848,531
Total Unrestricted Net Assets:	$6,869,107	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$19,567,618	$9,336,387	$6,292,315
Per Capita Debt:	$603	$366	$223
General Obligation Debt over EAV:	0.28%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Genoa Twp Park District

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

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,043,500
Equalized Assessed Valuation:	$94,048,243
Population:	6,000
Employees:	
Full Time:	4
Part Time:	40
Salaries Paid:	$537,210

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$128,106	$171,511	$66,924
Per Capita Beginning Fund Balance:	$21	$54	$27
Revenue Collected During FY 14:	$836,925	$229,458	$136,185
Expenditures During FY 14:	$846,862	$230,187	$125,615
Per Capita Revenue:	$139	$71	$45
Per Capita Expenditures:	$141	$68	$43
Revenues over (under) Expenditures:	-$9,937	-$729	$3,611
Ratio of Fund Balance to Expenditures:	13.95%	128.59%	72.27%
Ending Fund Balance for FY 14:	$118,169	$183,517	$74,165
Per Capita Ending Fund Balance:	$20	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$1,091,629	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,053,975	$281,889	$
Per Capita Debt:	$342	$52	$
General Obligation Debt over EAV:	0.28%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Germantown Park District

Unit Code: 014/010/12 **County:** Clinton

Fiscal Year End: 5/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $101,365

Equalized Assessed Valuation: $18,161,900

Population: 1,118

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$47,832	$171,511	$66,924
Per Capita Beginning Fund Balance:	$43	$54	$27
Revenue Collected During FY 14:	$83,466	$229,458	$136,185
Expenditures During FY 14:	$92,613	$230,187	$125,615
Per Capita Revenue:	$75	$71	$45
Per Capita Expenditures:	$83	$68	$43
Revenues over (under) Expenditures:	-$9,147	-$729	$3,611
Ratio of Fund Balance to Expenditures:	41.77%	128.59%	72.27%
Ending Fund Balance for FY 14:	$38,685	$183,517	$74,165
Per Capita Ending Fund Balance:	$35	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$38,685	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Glen Ellyn Park District

Unit Code: 022/090/12 **County:** Dupage

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$13,602,900
Equalized Assessed Valuation:	$1,440,264,251
Population:	27,761
Employees:	
Full Time:	28
Part Time:	680
Salaries Paid:	$3,335,341

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,088,046	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$111	$108	$75
Revenue Collected During FY 14:	$9,399,173	$6,374,916	$3,406,713
Expenditures During FY 14:	$8,318,309	$6,019,868	$3,419,923
Per Capita Revenue:	$339	$256	$172
Per Capita Expenditures:	$300	$246	$152
Revenues over (under) Expenditures:	$1,080,864	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	39.62%	54.55%	47.83%
Ending Fund Balance for FY 14:	$3,295,567	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$119	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,993,546	$1,467,362	$848,531
Total Unrestricted Net Assets:	$2,334,630	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$9,597,257	$9,336,387	$6,292,315
Per Capita Debt:	$346	$366	$223
General Obligation Debt over EAV:	0.61%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Glen Ellyn Countryside Park District

Unit Code: 022/100/12 **County:** Dupage

Fiscal Year End: 6/30/2014

Accounting Method: Cash

Appropriation or Budget: $122,205

Equalized Assessed Valuation: $71,467,874

Population: 3,750

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$175,613	$171,511	$66,924
Per Capita Beginning Fund Balance:	$47	$54	$27
Revenue Collected During FY 14:	$101,208	$229,458	$136,185
Expenditures During FY 14:	$70,081	$230,187	$125,615
Per Capita Revenue:	$27	$71	$45
Per Capita Expenditures:	$19	$68	$43
Revenues over (under) Expenditures:	$31,127	-$729	$3,611
Ratio of Fund Balance to Expenditures:	295.00%	128.59%	72.27%
Ending Fund Balance for FY 14:	$206,740	$183,517	$74,165
Per Capita Ending Fund Balance:	$55	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$206,740	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Glencoe Park District

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

Fiscal Year End: 2/28/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $10,007,973

Equalized Assessed Valuation: $850,700,725

Population: 9,000

Employees:

Full Time: 29

Part Time: 202

Salaries Paid: $2,771,303

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,420,487	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$491	$108	$75
Revenue Collected During FY 14:	$8,929,756	$6,374,916	$3,406,713
Expenditures During FY 14:	$7,395,000	$6,019,868	$3,419,923
Per Capita Revenue:	$992	$256	$172
Per Capita Expenditures:	$822	$246	$152
Revenues over (under) Expenditures:	$1,534,756	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	71.06%	54.55%	47.83%
Ending Fund Balance for FY 14:	$5,255,243	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$584	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$519,309	$1,467,362	$848,531
Total Unrestricted Net Assets:	$5,117,120	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$10,755,000	$9,336,387	$6,292,315
Per Capita Debt:	$1,195	$366	$223
General Obligation Debt over EAV:	1.26%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Glenview Park District

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

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$32,611,520
Equalized Assessed Valuation:	$2,695,974,641
Population:	55,976
Employees:	
Full Time:	107
Part Time:	1,009
Salaries Paid:	$11,035,095

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$9,967,617	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$178	$108	$75
Revenue Collected During FY 14:	$22,367,561	$6,374,916	$3,406,713
Expenditures During FY 14:	$19,185,838	$6,019,868	$3,419,923
Per Capita Revenue:	$400	$256	$172
Per Capita Expenditures:	$343	$246	$152
Revenues over (under) Expenditures:	$3,181,723	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	58.17%	54.55%	47.83%
Ending Fund Balance for FY 14:	$11,161,032	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$199	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$12,141,320	$1,467,362	$848,531
Total Unrestricted Net Assets:	$16,171,115	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$31,290,000	$9,336,387	$6,292,315
Per Capita Debt:	$559	$366	$223
General Obligation Debt over EAV:	0.43%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$8,364,365	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$149	$50	$
Revenue Collected During FY 14:	$5,523,509	$622,050	$
Expenditures During FY 14:	$4,943,333	$663,952	$
Per Capita Revenue:	$99	$21	$
Per Capita Expenditures:	$88	$22	$
Operating Income (loss):	$580,176	-$41,902	$
Ratio of Retained Earnings to Expenditures:	182.09%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$9,001,488	$1,557,725	$
Per Capita Ending Retained Earnings:	$161	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Godley Park District

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

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $2,576,172

Equalized Assessed Valuation: $495,766,358

Population: 350

Employees:

Full Time: 15

Part Time: 37

Salaries Paid: $851,338

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$326,756	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$934	$108	$75
Revenue Collected During FY 14:	$1,621,205	$6,374,916	$3,406,713
Expenditures During FY 14:	$1,615,348	$6,019,868	$3,419,923
Per Capita Revenue:	$4,632	$256	$172
Per Capita Expenditures:	$4,615	$246	$152
Revenues over (under) Expenditures:	$5,857	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	20.59%	54.55%	47.83%
Ending Fund Balance for FY 14:	$332,613	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$950	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$780,091	$1,467,362	$848,531
Total Unrestricted Net Assets:	$193,566	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,460,000	$9,336,387	$6,292,315
Per Capita Debt:	$4,171	$366	$223
General Obligation Debt over EAV:	0.29%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Golf Maine Park District

Unit Code: 016/280/12 **County:** Cook

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $2,071,000

Equalized Assessed Valuation: $201,020,490

Population: 20,000

Employees:

Full Time: 13

Part Time: 25

Salaries Paid: $574,271

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$536,898	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$27	$108	$75
Revenue Collected During FY 14:	$1,319,923	$6,374,916	$3,406,713
Expenditures During FY 14:	$1,100,887	$6,019,868	$3,419,923
Per Capita Revenue:	$66	$256	$172
Per Capita Expenditures:	$55	$246	$152
Revenues over (under) Expenditures:	$219,036	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	68.67%	54.55%	47.83%
Ending Fund Balance for FY 14:	$755,931	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$38	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$484,692	$1,467,362	$848,531
Total Unrestricted Net Assets:	$1,950,653	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,210,000	$9,336,387	$6,292,315
Per Capita Debt:	$61	$366	$223
General Obligation Debt over EAV:	0.60%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Golfview Hills Park District

Unit Code: 022/110/12 **County:** Dupage

Fiscal Year End: 6/30/2014

Accounting Method: Cash

Appropriation or Budget: $38,474

Equalized Assessed Valuation: $48,592,277

Population: 950

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$68,776	$171,511	$66,924
Per Capita Beginning Fund Balance:	$72	$54	$27
Revenue Collected During FY 14:	$39,072	$229,458	$136,185
Expenditures During FY 14:	$43,117	$230,187	$125,615
Per Capita Revenue:	$41	$71	$45
Per Capita Expenditures:	$45	$68	$43
Revenues over (under) Expenditures:	-$4,045	-$729	$3,611
Ratio of Fund Balance to Expenditures:	151.06%	128.59%	72.27%
Ending Fund Balance for FY 14:	$65,131	$183,517	$74,165
Per Capita Ending Fund Balance:	$69	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Grand Tower Park District

Unit Code: 039/020/12 **County:** Jackson

Fiscal Year End: 6/30/2014

Accounting Method: Cash

Appropriation or Budget: $101,670

Equalized Assessed Valuation: $35,083,440

Population: 575

Employees:

Full Time: 1

Part Time: 2

Salaries Paid: $38,409

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$23,286	$171,511	$66,924
Per Capita Beginning Fund Balance:	$40	$54	$27
Revenue Collected During FY 14:	$102,101	$229,458	$136,185
Expenditures During FY 14:	$93,689	$230,187	$125,615
Per Capita Revenue:	$178	$71	$45
Per Capita Expenditures:	$163	$68	$43
Revenues over (under) Expenditures:	$8,412	-$729	$3,611
Ratio of Fund Balance to Expenditures:	33.83%	128.59%	72.27%
Ending Fund Balance for FY 14:	$31,698	$183,517	$74,165
Per Capita Ending Fund Balance:	$55	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$31,698	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Grandwood Park District

Unit Code: 049/040/12 **County:** Lake

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,128,198
Equalized Assessed Valuation:	$37,608,110
Population:	2,259
Employees:	
Full Time:	
Part Time:	7
Salaries Paid:	$93,410

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$236,364	$171,511	$66,924
Per Capita Beginning Fund Balance:	$105	$54	$27
Revenue Collected During FY 14:	$342,208	$229,458	$136,185
Expenditures During FY 14:	$332,236	$230,187	$125,615
Per Capita Revenue:	$151	$71	$45
Per Capita Expenditures:	$147	$68	$43
Revenues over (under) Expenditures:	$9,972	-$729	$3,611
Ratio of Fund Balance to Expenditures:	74.14%	128.59%	72.27%
Ending Fund Balance for FY 14:	$246,336	$183,517	$74,165
Per Capita Ending Fund Balance:	$109	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$17,743	$90,090	$
Total Unrestricted Net Assets:	$228,593	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$234,417	$281,889	$
Per Capita Debt:	$104	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Granite City Park District

Unit Code: 057/010/12 **County:** Madison

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $4,230,661

Equalized Assessed Valuation: $311,074,011

Population: 29,849

Employees:

Full Time: 16

Part Time: 268

Salaries Paid: $1,451,881

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$390,057	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$13	$108	$75
Revenue Collected During FY 14:	$3,682,162	$6,374,916	$3,406,713
Expenditures During FY 14:	$3,882,213	$6,019,868	$3,419,923
Per Capita Revenue:	$123	$256	$172
Per Capita Expenditures:	$130	$246	$152
Revenues over (under) Expenditures:	-$200,051	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	4.98%	54.55%	47.83%
Ending Fund Balance for FY 14:	$193,519	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$6	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$201,744	$1,467,362	$848,531
Total Unrestricted Net Assets:	$1	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,046,000	$9,336,387	$6,292,315
Per Capita Debt:	$69	$366	$223
General Obligation Debt over EAV:	0.06%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Grant Memorial Park District

Unit Code: 102/010/12 **County:** Woodford

Fiscal Year End: 4/14/2014

Accounting Method: Cash

Appropriation or Budget: $68,383

Equalized Assessed Valuation: $25,526,033

Population: 1,788

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$26,419	$171,511	$66,924
Per Capita Beginning Fund Balance:	$15	$54	$27
Revenue Collected During FY 14:	$80,417	$229,458	$136,185
Expenditures During FY 14:	$71,757	$230,187	$125,615
Per Capita Revenue:	$45	$71	$45
Per Capita Expenditures:	$40	$68	$43
Revenues over (under) Expenditures:	$8,660	-$729	$3,611
Ratio of Fund Balance to Expenditures:	48.89%	128.59%	72.27%
Ending Fund Balance for FY 14:	$35,079	$183,517	$74,165
Per Capita Ending Fund Balance:	$20	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Grayslake Park District

Unit Code: 049/050/12 **County:** Lake

Fiscal Year End: 5/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $4,559,961

Equalized Assessed Valuation: $497,075,725

Population: 10,000

Employees:

Full Time: 16

Part Time: 1

Salaries Paid: $1,477,835

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,347,732	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$135	$108	$75
Revenue Collected During FY 14:	$3,371,794	$6,374,916	$3,406,713
Expenditures During FY 14:	$3,327,928	$6,019,868	$3,419,923
Per Capita Revenue:	$337	$256	$172
Per Capita Expenditures:	$333	$246	$152
Revenues over (under) Expenditures:	$43,866	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	38.56%	54.55%	47.83%
Ending Fund Balance for FY 14:	$1,283,234	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$128	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$958,782	$1,467,362	$848,531
Total Unrestricted Net Assets:	-$292,984	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$6,541,853	$9,336,387	$6,292,315
Per Capita Debt:	$654	$366	$223
General Obligation Debt over EAV:	1.32%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Griggsville Park District

Unit Code: 075/010/12 **County:** Pike

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$38,959
Equalized Assessed Valuation:	$18,209,323
Population:	1,615
Employees:	
Full Time:	
Part Time:	2
Salaries Paid:	$10,055

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$30,573	$171,511	$66,924
Per Capita Beginning Fund Balance:	$19	$54	$27
Revenue Collected During FY 14:	$31,194	$229,458	$136,185
Expenditures During FY 14:	$30,323	$230,187	$125,615
Per Capita Revenue:	$19	$71	$45
Per Capita Expenditures:	$19	$68	$43
Revenues over (under) Expenditures:	$871	-$729	$3,611
Ratio of Fund Balance to Expenditures:	103.97%	128.59%	72.27%
Ending Fund Balance for FY 14:	$31,526	$183,517	$74,165
Per Capita Ending Fund Balance:	$20	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Gurnee Park District

Unit Code: 049/060/12 **County:** Lake

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $28,467,957

Equalized Assessed Valuation: $1,033,716,226

Population: 34,295

Employees:

Full Time: 47

Part Time: 571

Salaries Paid: $4,854,309

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,783,254	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$110	$108	$75
Revenue Collected During FY 14:	$9,744,192	$6,374,916	$3,406,713
Expenditures During FY 14:	$9,322,755	$6,019,868	$3,419,923
Per Capita Revenue:	$284	$256	$172
Per Capita Expenditures:	$272	$246	$152
Revenues over (under) Expenditures:	$421,437	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	40.27%	54.55%	47.83%
Ending Fund Balance for FY 14:	$3,754,691	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$109	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,027,515	$1,467,362	$848,531
Total Unrestricted Net Assets:	$6,966,056	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$19,155,440	$9,336,387	$6,292,315
Per Capita Debt:	$559	$366	$223
General Obligation Debt over EAV:	0.09%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Hamilton Park District

Unit Code: 034/030/12 **County:** Hancock

Fiscal Year End:	5/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$434,708
Equalized Assessed Valuation:	$41,138,238
Population:	2,951
Employees:	
Full Time:	
Part Time:	34
Salaries Paid:	$60,313

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$151,712	$171,511	$66,924
Per Capita Beginning Fund Balance:	$51	$54	$27
Revenue Collected During FY 14:	$201,055	$229,458	$136,185
Expenditures During FY 14:	$196,746	$230,187	$125,615
Per Capita Revenue:	$68	$71	$45
Per Capita Expenditures:	$67	$68	$43
Revenues over (under) Expenditures:	$4,309	-$729	$3,611
Ratio of Fund Balance to Expenditures:	79.30%	128.59%	72.27%
Ending Fund Balance for FY 14:	$156,021	$183,517	$74,165
Per Capita Ending Fund Balance:	$53	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$509	$11,985	$
Total Unreserved Funds:	$155,511	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$430,000	$281,889	$
Per Capita Debt:	$146	$52	$
General Obligation Debt over EAV:	1.05%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Hampshire Park District

Unit Code: 045/070/12 **County:** Kane

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $1,688,234

Equalized Assessed Valuation: $228,778,742

Population: 8,000

Employees:

Full Time: 4

Part Time: 30

Salaries Paid: $220,242

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$602,179	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$75	$108	$75
Revenue Collected During FY 14:	$1,140,890	$6,374,916	$3,406,713
Expenditures During FY 14:	$819,233	$6,019,868	$3,419,923
Per Capita Revenue:	$143	$256	$172
Per Capita Expenditures:	$102	$246	$152
Revenues over (under) Expenditures:	$321,657	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	86.89%	54.55%	47.83%
Ending Fund Balance for FY 14:	$711,836	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$89	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,467,362	$848,531
Total Unrestricted Net Assets:	$734,812	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,785,000	$9,336,387	$6,292,315
Per Capita Debt:	$223	$366	$223
General Obligation Debt over EAV:	0.78%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Hanna City Park District

Unit Code: 072/035/12 **County:** Peoria

Fiscal Year End: 12/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $88,235

Equalized Assessed Valuation: $16,252,934

Population: 1,238

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$39,638	$171,511	$66,924
Per Capita Beginning Fund Balance:	$32	$54	$27
Revenue Collected During FY 14:	$80,262	$229,458	$136,185
Expenditures During FY 14:	$96,556	$230,187	$125,615
Per Capita Revenue:	$65	$71	$45
Per Capita Expenditures:	$78	$68	$43
Revenues over (under) Expenditures:	-$16,294	-$729	$3,611
Ratio of Fund Balance to Expenditures:	24.18%	128.59%	72.27%
Ending Fund Balance for FY 14:	$23,344	$183,517	$74,165
Per Capita Ending Fund Balance:	$19	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$23,344	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Hanover Park Park District

Unit Code: 016/290/12 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$8,441,545
Equalized Assessed Valuation:	$524,054,425
Population:	36,000
Employees:	
Full Time:	17
Part Time:	167
Salaries Paid:	$1,600,878

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$657,823	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$18	$108	$75
Revenue Collected During FY 14:	$3,307,153	$6,374,916	$3,406,713
Expenditures During FY 14:	$3,419,923	$6,019,868	$3,419,923
Per Capita Revenue:	$92	$256	$172
Per Capita Expenditures:	$95	$246	$152
Revenues over (under) Expenditures:	-$112,770	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	17.22%	54.55%	47.83%
Ending Fund Balance for FY 14:	$588,948	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$16	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,704,637	$1,467,362	$848,531
Total Unrestricted Net Assets:	$771,113	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$5,447,065	$9,336,387	$6,292,315
Per Capita Debt:	$151	$366	$223
General Obligation Debt over EAV:	0.25%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Hanover Township Park District

Unit Code: 043/025/12 **County:** Jo Daviess

Fiscal Year End: 6/30/2014

Accounting Method: Cash

Appropriation or Budget: $136,916

Equalized Assessed Valuation: $19,146,424

Population: 823

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$31,753	$171,511	$66,924
Per Capita Beginning Fund Balance:	$39	$54	$27
Revenue Collected During FY 14:	$93,023	$229,458	$136,185
Expenditures During FY 14:	$95,559	$230,187	$125,615
Per Capita Revenue:	$113	$71	$45
Per Capita Expenditures:	$116	$68	$43
Revenues over (under) Expenditures:	-$2,536	-$729	$3,611
Ratio of Fund Balance to Expenditures:	30.57%	128.59%	72.27%
Ending Fund Balance for FY 14:	$29,217	$183,517	$74,165
Per Capita Ending Fund Balance:	$36	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$29,217	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Harrisburg Park District

Unit Code: 082/020/12 **County:** Saline

Fiscal Year End:	6/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$765,364
Equalized Assessed Valuation:	$90,389,029
Population:	9,031
Employees:	
Full Time:	4
Part Time:	59
Salaries Paid:	$227,613

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$160,380	$171,511	$66,924
Per Capita Beginning Fund Balance:	$18	$54	$27
Revenue Collected During FY 14:	$513,613	$229,458	$136,185
Expenditures During FY 14:	$510,814	$230,187	$125,615
Per Capita Revenue:	$57	$71	$45
Per Capita Expenditures:	$57	$68	$43
Revenues over (under) Expenditures:	$2,799	-$729	$3,611
Ratio of Fund Balance to Expenditures:	29.45%	128.59%	72.27%
Ending Fund Balance for FY 14:	$150,414	$183,517	$74,165
Per Capita Ending Fund Balance:	$17	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$150,414	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$383,100	$281,889	$
Per Capita Debt:	$42	$52	$
General Obligation Debt over EAV:	0.42%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$5,497	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$1	$4	$
Revenue Collected During FY 14:	$38,799	$14,963	$
Expenditures During FY 14:	$52,729	$16,625	$
Per Capita Revenue:	$4	$2	$
Per Capita Expenditures:	$6	$2	$
Operating Income (loss):	-$13,930	-$1,662	$
Ratio of Retained Earnings to Expenditures:	8.22%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$4,332	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Harvey Park District

Unit Code: 016/300/12 **County:** Cook

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $2,100,437

Equalized Assessed Valuation: $213,048,452

Population: 25,361

Employees:

Full Time: 15

Part Time: 4

Salaries Paid: $1,409,723

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$703,996	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$28	$108	$75
Revenue Collected During FY 14:	$990,170	$6,374,916	$3,406,713
Expenditures During FY 14:	$886,597	$6,019,868	$3,419,923
Per Capita Revenue:	$39	$256	$172
Per Capita Expenditures:	$35	$246	$152
Revenues over (under) Expenditures:	$103,573	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	91.09%	54.55%	47.83%
Ending Fund Balance for FY 14:	$807,569	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$32	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$804,865	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,467,362	$848,531
Total Unrestricted Net Assets:	$	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,000,000	$9,336,387	$6,292,315
Per Capita Debt:	$39	$366	$223
General Obligation Debt over EAV:	0.00%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	-$1,434,211	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	-$57	$50	$
Revenue Collected During FY 14:	$512,435	$622,050	$
Expenditures During FY 14:	$509,401	$663,952	$
Per Capita Revenue:	$20	$21	$
Per Capita Expenditures:	$20	$22	$
Operating Income (loss):	$3,034	-$41,902	$
Ratio of Retained Earnings to Expenditures:	-280.95%	67.42%	0.00%
Ending Retained Earnings for FY 14:	-$1,431,177	$1,557,725	$
Per Capita Ending Retained Earnings:	-$56	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Havana Park District

Unit Code: 060/005/12 **County:** Mason

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$783,587
Equalized Assessed Valuation:	$57,135,167
Population:	3,300
Employees:	
Full Time:	3
Part Time:	20
Salaries Paid:	$200,118

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$238,989	$171,511	$66,924
Per Capita Beginning Fund Balance:	$72	$54	$27
Revenue Collected During FY 14:	$366,546	$229,458	$136,185
Expenditures During FY 14:	$390,800	$230,187	$125,615
Per Capita Revenue:	$111	$71	$45
Per Capita Expenditures:	$118	$68	$43
Revenues over (under) Expenditures:	-$24,254	-$729	$3,611
Ratio of Fund Balance to Expenditures:	56.47%	128.59%	72.27%
Ending Fund Balance for FY 14:	$220,678	$183,517	$74,165
Per Capita Ending Fund Balance:	$67	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$218,997	$11,985	$
Total Unreserved Funds:	$1,681	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$300,000	$281,889	$
Per Capita Debt:	$91	$52	$
General Obligation Debt over EAV:	0.53%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Hawthorne Park District

Unit Code: 016/310/12 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,542,572
Equalized Assessed Valuation:	$105,688,461
Population:	14,645
Employees:	
Full Time:	6
Part Time:	24
Salaries Paid:	$397,297

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$795,176	$171,511	$66,924
Per Capita Beginning Fund Balance:	$54	$54	$27
Revenue Collected During FY 14:	$811,485	$229,458	$136,185
Expenditures During FY 14:	$720,564	$230,187	$125,615
Per Capita Revenue:	$55	$71	$45
Per Capita Expenditures:	$49	$68	$43
Revenues over (under) Expenditures:	$90,921	-$729	$3,611
Ratio of Fund Balance to Expenditures:	122.97%	128.59%	72.27%
Ending Fund Balance for FY 14:	$886,097	$183,517	$74,165
Per Capita Ending Fund Balance:	$61	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$590,100	$90,090	$
Total Unrestricted Net Assets:	$586,765	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,574,825	$281,889	$
Per Capita Debt:	$108	$52	$
General Obligation Debt over EAV:	0.16%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Hazel Crest Park District

Unit Code: 016/320/12 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,735,000
Equalized Assessed Valuation:	$142,168,928
Population:	14,162
Employees:	
Full Time:	13
Part Time:	24
Salaries Paid:	$646,177

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$134,365	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$9	$108	$75
Revenue Collected During FY 14:	$967,945	$6,374,916	$3,406,713
Expenditures During FY 14:	$983,584	$6,019,868	$3,419,923
Per Capita Revenue:	$68	$256	$172
Per Capita Expenditures:	$69	$246	$152
Revenues over (under) Expenditures:	-$15,639	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	12.07%	54.55%	47.83%
Ending Fund Balance for FY 14:	$118,726	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$8	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$485,668	$1,467,362	$848,531
Total Unrestricted Net Assets:	$328,063	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,440,000	$9,336,387	$6,292,315
Per Capita Debt:	$172	$366	$223
General Obligation Debt over EAV:	1.72%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Hennepin Park District

Unit Code: 078/010/12 **County:** Putnam

Fiscal Year End:	6/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$405,357
Equalized Assessed Valuation:	$31,354,810
Population:	757
Employees:	
Full Time:	1
Part Time:	20
Salaries Paid:	$85,774

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$302,108	$171,511	$66,924
Per Capita Beginning Fund Balance:	$399	$54	$27
Revenue Collected During FY 14:	$288,292	$229,458	$136,185
Expenditures During FY 14:	$260,550	$230,187	$125,615
Per Capita Revenue:	$381	$71	$45
Per Capita Expenditures:	$344	$68	$43
Revenues over (under) Expenditures:	$27,742	-$729	$3,611
Ratio of Fund Balance to Expenditures:	126.60%	128.59%	72.27%
Ending Fund Balance for FY 14:	$329,850	$183,517	$74,165
Per Capita Ending Fund Balance:	$436	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$7,109	$90,090	$
Total Unrestricted Net Assets:	$329,850	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$92,000	$281,889	$
Per Capita Debt:	$122	$52	$
General Obligation Debt over EAV:	0.29%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Herrin Park District

Unit Code: 100/010/12 **County:** Williamson

Fiscal Year End:	5/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$291,831
Equalized Assessed Valuation:	$132,501,622
Population:	12,000
Employees:	
Full Time:	2
Part Time:	34
Salaries Paid:	$122,077

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$247,812	$171,511	$66,924
Per Capita Beginning Fund Balance:	$21	$54	$27
Revenue Collected During FY 14:	$418,401	$229,458	$136,185
Expenditures During FY 14:	$368,960	$230,187	$125,615
Per Capita Revenue:	$35	$71	$45
Per Capita Expenditures:	$31	$68	$43
Revenues over (under) Expenditures:	$49,441	-$729	$3,611
Ratio of Fund Balance to Expenditures:	80.57%	128.59%	72.27%
Ending Fund Balance for FY 14:	$297,253	$183,517	$74,165
Per Capita Ending Fund Balance:	$25	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$587,848	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Hickory Hills Park District

Unit Code: 016/330/12 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,533,342
Equalized Assessed Valuation:	$351,411,469
Population:	15,600
Employees:	
Full Time:	8
Part Time:	31
Salaries Paid:	$602,116

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,381,279	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$89	$108	$75
Revenue Collected During FY 14:	$1,584,617	$6,374,916	$3,406,713
Expenditures During FY 14:	$1,421,151	$6,019,868	$3,419,923
Per Capita Revenue:	$102	$256	$172
Per Capita Expenditures:	$91	$246	$152
Revenues over (under) Expenditures:	$163,466	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	108.70%	54.55%	47.83%
Ending Fund Balance for FY 14:	$1,544,745	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$99	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$271,108	$1,467,362	$848,531
Total Unrestricted Net Assets:	$2,158,424	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,020,000	$9,336,387	$6,292,315
Per Capita Debt:	$129	$366	$223
General Obligation Debt over EAV:	0.57%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Highland Park Park District

Unit Code: 049/070/12 **County:** Lake

Fiscal Year End:	3/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$28,169,619
Equalized Assessed Valuation:	$2,089,605,407
Population:	29,763
Employees:	
Full Time:	80
Part Time:	432
Salaries Paid:	$8,417,297

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$6,508,863	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$219	$108	$75
Revenue Collected During FY 14:	$18,112,243	$6,374,916	$3,406,713
Expenditures During FY 14:	$16,683,702	$6,019,868	$3,419,923
Per Capita Revenue:	$609	$256	$172
Per Capita Expenditures:	$561	$246	$152
Revenues over (under) Expenditures:	$1,428,541	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	39.83%	54.55%	47.83%
Ending Fund Balance for FY 14:	$6,644,395	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$223	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$892,981	$1,467,362	$848,531
Total Unrestricted Net Assets:	$15,923,143	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$15,465,000	$9,336,387	$6,292,315
Per Capita Debt:	$520	$366	$223
General Obligation Debt over EAV:	0.74%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Hodgkins Park District

Unit Code: 016/335/12 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,499,940
Equalized Assessed Valuation:	$130,693,209
Population:	1,897
Employees:	
Full Time:	5
Part Time:	26
Salaries Paid:	$423,465

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$173,848	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$92	$108	$75
Revenue Collected During FY 14:	$1,007,038	$6,374,916	$3,406,713
Expenditures During FY 14:	$1,002,000	$6,019,868	$3,419,923
Per Capita Revenue:	$531	$256	$172
Per Capita Expenditures:	$528	$246	$152
Revenues over (under) Expenditures:	$5,038	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	17.85%	54.55%	47.83%
Ending Fund Balance for FY 14:	$178,886	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$94	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$120,805	$1,467,362	$848,531
Total Unrestricted Net Assets:	$50,746	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,345,000	$9,336,387	$6,292,315
Per Capita Debt:	$2,290	$366	$223
General Obligation Debt over EAV:	2.68%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Hoffman Estates Park District

Unit Code: 016/340/12 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$56,500,523
Equalized Assessed Valuation:	$1,262,575,231
Population:	52,398
Employees:	
Full Time:	71
Part Time:	716
Salaries Paid:	$6,915,664

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$8,720,499	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$166	$108	$75
Revenue Collected During FY 14:	$15,851,152	$6,374,916	$3,406,713
Expenditures During FY 14:	$14,277,789	$6,019,868	$3,419,923
Per Capita Revenue:	$303	$256	$172
Per Capita Expenditures:	$272	$246	$152
Revenues over (under) Expenditures:	$1,573,363	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	56.46%	54.55%	47.83%
Ending Fund Balance for FY 14:	$8,061,555	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$154	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,315,339	$1,467,362	$848,531
Total Unrestricted Net Assets:	$5,842,202	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$69,689,015	$9,336,387	$6,292,315
Per Capita Debt:	$1,330	$366	$223
General Obligation Debt over EAV:	3.14%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Hollis Park District

Unit Code: 072/020/12 **County:** Peoria

Fiscal Year End:	12/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$983,511
Equalized Assessed Valuation:	$54,431,534
Population:	3,000
Employees:	
Full Time:	3
Part Time:	17
Salaries Paid:	$193,457

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$485,372	$171,511	$66,924
Per Capita Beginning Fund Balance:	$162	$54	$27
Revenue Collected During FY 14:	$556,207	$229,458	$136,185
Expenditures During FY 14:	$535,214	$230,187	$125,615
Per Capita Revenue:	$185	$71	$45
Per Capita Expenditures:	$178	$68	$43
Revenues over (under) Expenditures:	$20,993	-$729	$3,611
Ratio of Fund Balance to Expenditures:	95.30%	128.59%	72.27%
Ending Fund Balance for FY 14:	$510,059	$183,517	$74,165
Per Capita Ending Fund Balance:	$170	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$74,314	$90,090	$
Total Unrestricted Net Assets:	$435,745	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Homewood-Flossmoor Park District

Unit Code: 016/350/12 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$19,140,660
Equalized Assessed Valuation:	$555,731,195
Population:	29,874
Employees:	
Full Time:	52
Part Time:	564
Salaries Paid:	$5,155,313

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,539,660	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$152	$108	$75
Revenue Collected During FY 14:	$6,226,910	$6,374,916	$3,406,713
Expenditures During FY 14:	$6,569,799	$6,019,868	$3,419,923
Per Capita Revenue:	$208	$256	$172
Per Capita Expenditures:	$220	$246	$152
Revenues over (under) Expenditures:	-$342,889	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	62.42%	54.55%	47.83%
Ending Fund Balance for FY 14:	$4,100,809	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$137	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,870,006	$1,467,362	$848,531
Total Unrestricted Net Assets:	$4,726,455	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$14,295,035	$9,336,387	$6,292,315
Per Capita Debt:	$479	$366	$223
General Obligation Debt over EAV:	0.46%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$11,413,466	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$382	$50	$
Revenue Collected During FY 14:	$5,208,358	$622,050	$
Expenditures During FY 14:	$5,278,355	$663,952	$
Per Capita Revenue:	$174	$21	$
Per Capita Expenditures:	$177	$22	$
Operating Income (loss):	-$69,997	-$41,902	$
Ratio of Retained Earnings to Expenditures:	219.83%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$11,603,444	$1,557,725	$
Per Capita Ending Retained Earnings:	$388	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Horner Park District

Unit Code: 088/030/12 **County:** St. Clair

Fiscal Year End:	9/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$51,000
Equalized Assessed Valuation:	$47,357,051
Population:	4,500
Employees:	
Full Time:	1
Part Time:	2
Salaries Paid:	$34,096

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$144,997	$171,511	$66,924
Per Capita Beginning Fund Balance:	$32	$54	$27
Revenue Collected During FY 14:	$130,500	$229,458	$136,185
Expenditures During FY 14:	$42,630	$230,187	$125,615
Per Capita Revenue:	$29	$71	$45
Per Capita Expenditures:	$9	$68	$43
Revenues over (under) Expenditures:	$87,870	-$729	$3,611
Ratio of Fund Balance to Expenditures:	546.25%	128.59%	72.27%
Ending Fund Balance for FY 14:	$232,867	$183,517	$74,165
Per Capita Ending Fund Balance:	$52	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$114,000	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Huntley Park District

Unit Code: 063/030/12 **County:** Mchenry

Fiscal Year End: 12/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $10,250,826

Equalized Assessed Valuation: $1,122,455,704

Population: 40,000

Employees:

Full Time: 33

Part Time: 332

Salaries Paid: $3,105,002

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,604,147	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$40	$108	$75
Revenue Collected During FY 14:	$7,078,209	$6,374,916	$3,406,713
Expenditures During FY 14:	$7,603,388	$6,019,868	$3,419,923
Per Capita Revenue:	$177	$256	$172
Per Capita Expenditures:	$190	$246	$152
Revenues over (under) Expenditures:	-$525,179	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	16.66%	54.55%	47.83%
Ending Fund Balance for FY 14:	$1,266,822	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$32	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$948,399	$6,530	$
Total Unreserved Funds:	$318,423	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$5,208,529	$1,467,362	$848,531
Total Unrestricted Net Assets:	$896,074	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$11,327,311	$9,336,387	$6,292,315
Per Capita Debt:	$283	$366	$223
General Obligation Debt over EAV:	0.56%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Hutsonville Park District

Unit Code: 017/020/12 **County:** Crawford

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: $283,250

Equalized Assessed Valuation: $9,701,754

Population: 1,300

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$110,334	$171,511	$66,924
Per Capita Beginning Fund Balance:	$85	$54	$27
Revenue Collected During FY 14:	-$6,681	$229,458	$136,185
Expenditures During FY 14:	$36,576	$230,187	$125,615
Per Capita Revenue:	-$5	$71	$45
Per Capita Expenditures:	$28	$68	$43
Revenues over (under) Expenditures:	-$43,257	-$729	$3,611
Ratio of Fund Balance to Expenditures:	183.39%	128.59%	72.27%
Ending Fund Balance for FY 14:	$67,077	$183,517	$74,165
Per Capita Ending Fund Balance:	$52	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Illini Park District

Unit Code: 055/020/12 **County:** Macon

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: $33,736

Equalized Assessed Valuation: $26,262,455

Population: 1,366

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$24,659	$171,511	$66,924
Per Capita Beginning Fund Balance:	$18	$54	$27
Revenue Collected During FY 14:	$33,736	$229,458	$136,185
Expenditures During FY 14:	$30,255	$230,187	$125,615
Per Capita Revenue:	$25	$71	$45
Per Capita Expenditures:	$22	$68	$43
Revenues over (under) Expenditures:	$3,481	-$729	$3,611
Ratio of Fund Balance to Expenditures:	93.01%	128.59%	72.27%
Ending Fund Balance for FY 14:	$28,140	$183,517	$74,165
Per Capita Ending Fund Balance:	$21	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Inverness Park District

Unit Code: 016/360/12 **County:** Cook

Fiscal Year End:	5/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$486,717
Equalized Assessed Valuation:	$201,089,857
Population:	7,549
Employees:	
Full Time:	
Part Time:	16
Salaries Paid:	$98,221

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$731,553	$171,511	$66,924
Per Capita Beginning Fund Balance:	$97	$54	$27
Revenue Collected During FY 14:	$492,055	$229,458	$136,185
Expenditures During FY 14:	$397,010	$230,187	$125,615
Per Capita Revenue:	$65	$71	$45
Per Capita Expenditures:	$53	$68	$43
Revenues over (under) Expenditures:	$95,045	-$729	$3,611
Ratio of Fund Balance to Expenditures:	208.21%	128.59%	72.27%
Ending Fund Balance for FY 14:	$826,598	$183,517	$74,165
Per Capita Ending Fund Balance:	$109	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$200,814	$90,090	$
Total Unrestricted Net Assets:	$332,495	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$350,500	$281,889	$
Per Capita Debt:	$46	$52	$
General Obligation Debt over EAV:	0.17%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Itasca Park District

Unit Code: 022/120/12 **County:** Dupage

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$6,384,184
Equalized Assessed Valuation:	$426,962,858
Population:	8,811
Employees:	
Full Time:	13
Part Time:	90
Salaries Paid:	$1,254,126

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,606,259	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$182	$108	$75
Revenue Collected During FY 14:	$3,081,197	$6,374,916	$3,406,713
Expenditures During FY 14:	$3,138,681	$6,019,868	$3,419,923
Per Capita Revenue:	$350	$256	$172
Per Capita Expenditures:	$356	$246	$152
Revenues over (under) Expenditures:	-$57,484	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	44.57%	54.55%	47.83%
Ending Fund Balance for FY 14:	$1,398,775	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$159	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,274,035	$1,467,362	$848,531
Total Unrestricted Net Assets:	-$1,001,283	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,774,416	$9,336,387	$6,292,315
Per Capita Debt:	$542	$366	$223
General Obligation Debt over EAV:	1.12%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Ivanhoe Park District

Unit Code: 016/370/12 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,107,693
Equalized Assessed Valuation:	$86,537,663
Population:	13,609
Employees:	
Full Time:	5
Part Time:	5
Salaries Paid:	$256,980

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	-$344,343	$171,511	$66,924
Per Capita Beginning Fund Balance:	-$25	$54	$27
Revenue Collected During FY 14:	$619,446	$229,458	$136,185
Expenditures During FY 14:	$705,678	$230,187	$125,615
Per Capita Revenue:	$46	$71	$45
Per Capita Expenditures:	$52	$68	$43
Revenues over (under) Expenditures:	-$86,232	-$729	$3,611
Ratio of Fund Balance to Expenditures:	-61.02%	128.59%	72.27%
Ending Fund Balance for FY 14:	-$430,575	$183,517	$74,165
Per Capita Ending Fund Balance:	-$32	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$844,053	$90,090	$
Total Unrestricted Net Assets:	-$291,703	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$100,000	$281,889	$
Per Capita Debt:	$7	$52	$
General Obligation Debt over EAV:	0.12%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Joliet Park District

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

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$22,678,569
Equalized Assessed Valuation:	$1,861,687,929
Population:	155,000
Employees:	
Full Time:	67
Part Time:	950
Salaries Paid:	$8,153,329

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$205,808	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$1	$108	$75
Revenue Collected During FY 14:	$17,136,815	$6,374,916	$3,406,713
Expenditures During FY 14:	$17,118,585	$6,019,868	$3,419,923
Per Capita Revenue:	$111	$256	$172
Per Capita Expenditures:	$110	$246	$152
Revenues over (under) Expenditures:	$18,230	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	1.28%	54.55%	47.83%
Ending Fund Balance for FY 14:	$219,650	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$1	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$673,423	$1,467,362	$848,531
Total Unrestricted Net Assets:	$4,235,108	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$16,827,152	$9,336,387	$6,292,315
Per Capita Debt:	$109	$366	$223
General Obligation Debt over EAV:	0.46%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Kankakee Valley Park District

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

Fiscal Year End: 5/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $5,333,770

Equalized Assessed Valuation: $312,621,911

Population: 37,157

Employees:

Full Time: 26

Part Time: 199

Salaries Paid: $1,349,119

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$119,853	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$3	$108	$75
Revenue Collected During FY 14:	$2,300,334	$6,374,916	$3,406,713
Expenditures During FY 14:	$2,736,861	$6,019,868	$3,419,923
Per Capita Revenue:	$62	$256	$172
Per Capita Expenditures:	$74	$246	$152
Revenues over (under) Expenditures:	-$436,527	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	-11.57%	54.55%	47.83%
Ending Fund Balance for FY 14:	-$316,674	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	-$9	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$56,216	$1,467,362	$848,531
Total Unrestricted Net Assets:	$63,118	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,001,957	$9,336,387	$6,292,315
Per Capita Debt:	$81	$366	$223
General Obligation Debt over EAV:	0.00%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$9,851,097	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$265	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$499,749	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$13	$22	$
Operating Income (loss):	-$499,749	-$41,902	$
Ratio of Retained Earnings to Expenditures:	1871.21%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$9,351,348	$1,557,725	$
Per Capita Ending Retained Earnings:	$252	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Kenilworth Park District

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

Fiscal Year End:	5/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$571,035
Equalized Assessed Valuation:	$260,919,586
Population:	2,513
Employees:	
Full Time:	3
Part Time:	43
Salaries Paid:	$290,043

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,650,460	$171,511	$66,924
Per Capita Beginning Fund Balance:	$657	$54	$27
Revenue Collected During FY 14:	$626,689	$229,458	$136,185
Expenditures During FY 14:	$556,586	$230,187	$125,615
Per Capita Revenue:	$249	$71	$45
Per Capita Expenditures:	$221	$68	$43
Revenues over (under) Expenditures:	$70,103	-$729	$3,611
Ratio of Fund Balance to Expenditures:	309.13%	128.59%	72.27%
Ending Fund Balance for FY 14:	$1,720,563	$183,517	$74,165
Per Capita Ending Fund Balance:	$685	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,302,086	$90,090	$
Total Unrestricted Net Assets:	$396,148	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$22,329	$281,889	$
Per Capita Debt:	$9	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Kewanee Park District

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

Fiscal Year End: 12/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $2,160,250

Equalized Assessed Valuation: $83,393,905

Population: 11,000

Employees:

Full Time: 7

Part Time: 74

Salaries Paid: $516,990

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,885,848	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$171	$108	$75
Revenue Collected During FY 14:	$1,509,161	$6,374,916	$3,406,713
Expenditures During FY 14:	$1,523,528	$6,019,868	$3,419,923
Per Capita Revenue:	$137	$256	$172
Per Capita Expenditures:	$139	$246	$152
Revenues over (under) Expenditures:	-$14,367	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	128.21%	54.55%	47.83%
Ending Fund Balance for FY 14:	$1,953,303	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$178	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	-$107,081	$1,467,362	$848,531
Total Unrestricted Net Assets:	$1,953,303	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,585,698	$9,336,387	$6,292,315
Per Capita Debt:	$144	$366	$223
General Obligation Debt over EAV:	0.57%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Kingsbury Park District

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

Fiscal Year End:	12/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,994,456
Equalized Assessed Valuation:	$93,752,670
Population:	9,700
Employees:	
Full Time:	4
Part Time:	76
Salaries Paid:	$198,977

Blended Component Units

Number Submitted = 1

Kingsbury Park District

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$388,432	$171,511	$66,924
Per Capita Beginning Fund Balance:	$40	$54	$27
Revenue Collected During FY 14:	$412,360	$229,458	$136,185
Expenditures During FY 14:	$470,291	$230,187	$125,615
Per Capita Revenue:	$43	$71	$45
Per Capita Expenditures:	$48	$68	$43
Revenues over (under) Expenditures:	-$57,931	-$729	$3,611
Ratio of Fund Balance to Expenditures:	70.28%	128.59%	72.27%
Ending Fund Balance for FY 14:	$330,501	$183,517	$74,165
Per Capita Ending Fund Balance:	$34	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$732,888	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$270,500	$281,889	$
Per Capita Debt:	$28	$52	$
General Obligation Debt over EAV:	0.29%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Kingston Park District

Unit Code: 019/040/12 **County:** Dekalb

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: $110,700

Equalized Assessed Valuation: $69,930,466

Population: 1,164

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$68,384	$171,511	$66,924
Per Capita Beginning Fund Balance:	$59	$54	$27
Revenue Collected During FY 14:	$50,966	$229,458	$136,185
Expenditures During FY 14:	$34,500	$230,187	$125,615
Per Capita Revenue:	$44	$71	$45
Per Capita Expenditures:	$30	$68	$43
Revenues over (under) Expenditures:	$16,466	-$729	$3,611
Ratio of Fund Balance to Expenditures:	245.94%	128.59%	72.27%
Ending Fund Balance for FY 14:	$84,850	$183,517	$74,165
Per Capita Ending Fund Balance:	$73	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Kirkwood Park District

Unit Code: 094/005/12 **County:** Warren

Fiscal Year End: 6/30/2014

Accounting Method: Cash

Appropriation or Budget: $52,600

Equalized Assessed Valuation: $13,442,445

Population: 1,000

Employees:

Full Time:

Part Time: 1

Salaries Paid: $1,469

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$30,595	$171,511	$66,924
Per Capita Beginning Fund Balance:	$31	$54	$27
Revenue Collected During FY 14:	$182,675	$229,458	$136,185
Expenditures During FY 14:	$129,625	$230,187	$125,615
Per Capita Revenue:	$183	$71	$45
Per Capita Expenditures:	$130	$68	$43
Revenues over (under) Expenditures:	$53,050	-$729	$3,611
Ratio of Fund Balance to Expenditures:	64.53%	128.59%	72.27%
Ending Fund Balance for FY 14:	$83,645	$183,517	$74,165
Per Capita Ending Fund Balance:	$84	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$35,569	$11,985	$
Total Unreserved Funds:	$48,076	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: La Grange Park District

Unit Code: 016/390/12 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$8,751,055
Equalized Assessed Valuation:	$576,935,697
Population:	15,550
Employees:	
Full Time:	16
Part Time:	141
Salaries Paid:	$1,363,943

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,338,706	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$86	$108	$75
Revenue Collected During FY 14:	$3,542,047	$6,374,916	$3,406,713
Expenditures During FY 14:	$3,110,973	$6,019,868	$3,419,923
Per Capita Revenue:	$228	$256	$172
Per Capita Expenditures:	$200	$246	$152
Revenues over (under) Expenditures:	$431,074	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	41.81%	54.55%	47.83%
Ending Fund Balance for FY 14:	$1,300,755	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$84	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$628,353	$1,467,362	$848,531
Total Unrestricted Net Assets:	$771,878	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$9,155,000	$9,336,387	$6,292,315
Per Capita Debt:	$589	$366	$223
General Obligation Debt over EAV:	0.81%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: La Grange Park Park District

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

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,010,790
Equalized Assessed Valuation:	$317,519,480
Population:	13,600
Employees:	
Full Time:	8
Part Time:	30
Salaries Paid:	$602,997

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,060,143	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$78	$108	$75
Revenue Collected During FY 14:	$1,272,169	$6,374,916	$3,406,713
Expenditures During FY 14:	$1,282,033	$6,019,868	$3,419,923
Per Capita Revenue:	$94	$256	$172
Per Capita Expenditures:	$94	$246	$152
Revenues over (under) Expenditures:	-$9,864	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	81.14%	54.55%	47.83%
Ending Fund Balance for FY 14:	$1,040,279	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$76	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$390,545	$1,467,362	$848,531
Total Unrestricted Net Assets:	$1,496,322	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,175,000	$9,336,387	$6,292,315
Per Capita Debt:	$160	$366	$223
General Obligation Debt over EAV:	0.68%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: La Harpe Park District

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

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $334,450

Equalized Assessed Valuation: $8,402,596

Population: 1,235

Employees:

Full Time:

Part Time: 16

Salaries Paid: $34,897

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,928,939	$171,511	$66,924
Per Capita Beginning Fund Balance:	$1,562	$54	$27
Revenue Collected During FY 14:	$163,953	$229,458	$136,185
Expenditures During FY 14:	$173,399	$230,187	$125,615
Per Capita Revenue:	$133	$71	$45
Per Capita Expenditures:	$140	$68	$43
Revenues over (under) Expenditures:	-$9,446	-$729	$3,611
Ratio of Fund Balance to Expenditures:	1058.37%	128.59%	72.27%
Ending Fund Balance for FY 14:	$1,835,208	$183,517	$74,165
Per Capita Ending Fund Balance:	$1,486	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$1,650,482	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Lafayette Park District

Unit Code: 087/010/12 **County:** Stark

Fiscal Year End: 5/31/2014

Accounting Method: Cash

Appropriation or Budget: $72,500

Equalized Assessed Valuation: $10,519,427

Population: 700

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$49,861	$171,511	$66,924
Per Capita Beginning Fund Balance:	$71	$54	$27
Revenue Collected During FY 14:	$20,333	$229,458	$136,185
Expenditures During FY 14:	$30,313	$230,187	$125,615
Per Capita Revenue:	$29	$71	$45
Per Capita Expenditures:	$43	$68	$43
Revenues over (under) Expenditures:	-$9,980	-$729	$3,611
Ratio of Fund Balance to Expenditures:	131.56%	128.59%	72.27%
Ending Fund Balance for FY 14:	$39,881	$183,517	$74,165
Per Capita Ending Fund Balance:	$57	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Lake Bluff Park District

Unit Code: 049/080/12 **County:** Lake

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$5,806,144
Equalized Assessed Valuation:	$554,099,457
Population:	5,722
Employees:	
Full Time:	13
Part Time:	311
Salaries Paid:	$2,461,396

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$967,247	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$169	$108	$75
Revenue Collected During FY 14:	$5,344,808	$6,374,916	$3,406,713
Expenditures During FY 14:	$5,330,981	$6,019,868	$3,419,923
Per Capita Revenue:	$934	$256	$172
Per Capita Expenditures:	$932	$246	$152
Revenues over (under) Expenditures:	$13,827	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	17.28%	54.55%	47.83%
Ending Fund Balance for FY 14:	$921,074	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$161	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$352,467	$1,467,362	$848,531
Total Unrestricted Net Assets:	$1,655,650	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$6,324,594	$9,336,387	$6,292,315
Per Capita Debt:	$1,105	$366	$223
General Obligation Debt over EAV:	0.52%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Lamotte Park District

Unit Code: 017/010/12 **County:** Crawford

Fiscal Year End:	5/26/2014
Accounting Method:	Cash
Appropriation or Budget:	$66,083
Equalized Assessed Valuation:	$22,473,843
Population:	1,400
Employees:	
Full Time:	1
Part Time:	
Salaries Paid:	$11,400

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$37,569	$171,511	$66,924
Per Capita Beginning Fund Balance:	$27	$54	$27
Revenue Collected During FY 14:	$120,314	$229,458	$136,185
Expenditures During FY 14:	$109,198	$230,187	$125,615
Per Capita Revenue:	$86	$71	$45
Per Capita Expenditures:	$78	$68	$43
Revenues over (under) Expenditures:	$11,116	-$729	$3,611
Ratio of Fund Balance to Expenditures:	44.58%	128.59%	72.27%
Ending Fund Balance for FY 14:	$48,685	$183,517	$74,165
Per Capita Ending Fund Balance:	$35	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Lan Oak Park District

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

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $7,131,745

Equalized Assessed Valuation: $380,293,109

Population: 28,331

Employees:

Full Time: 14

Part Time: 78

Salaries Paid: $697,196

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,343,348	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$47	$108	$75
Revenue Collected During FY 14:	$1,945,004	$6,374,916	$3,406,713
Expenditures During FY 14:	$1,871,942	$6,019,868	$3,419,923
Per Capita Revenue:	$69	$256	$172
Per Capita Expenditures:	$66	$246	$152
Revenues over (under) Expenditures:	$73,062	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	75.67%	54.55%	47.83%
Ending Fund Balance for FY 14:	$1,416,410	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$50	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,352,646	$1,467,362	$848,531
Total Unrestricted Net Assets:	$1,398,315	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,843,698	$9,336,387	$6,292,315
Per Capita Debt:	$100	$366	$223
General Obligation Debt over EAV:	0.10%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Lanterman Park District

Unit Code: 051/010/12 **County:** Lawrence

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: $19,167

Equalized Assessed Valuation: $2,000,000

Population: 2,000

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$27,842	$171,511	$66,924
Per Capita Beginning Fund Balance:	$14	$54	$27
Revenue Collected During FY 14:	$22,743	$229,458	$136,185
Expenditures During FY 14:	$24,949	$230,187	$125,615
Per Capita Revenue:	$11	$71	$45
Per Capita Expenditures:	$12	$68	$43
Revenues over (under) Expenditures:	-$2,206	-$729	$3,611
Ratio of Fund Balance to Expenditures:	102.75%	128.59%	72.27%
Ending Fund Balance for FY 14:	$25,636	$183,517	$74,165
Per Capita Ending Fund Balance:	$13	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Lawrence Park District

Unit Code: 051/020/12 **County:** Lawrence

Fiscal Year End:	6/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$115,000
Equalized Assessed Valuation:	$48,011,513
Population:	6,521
Employees:	
Full Time:	1
Part Time:	
Salaries Paid:	$4,778

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$63,504	$171,511	$66,924
Per Capita Beginning Fund Balance:	$10	$54	$27
Revenue Collected During FY 14:	$108,877	$229,458	$136,185
Expenditures During FY 14:	$112,121	$230,187	$125,615
Per Capita Revenue:	$17	$71	$45
Per Capita Expenditures:	$17	$68	$43
Revenues over (under) Expenditures:	-$3,244	-$729	$3,611
Ratio of Fund Balance to Expenditures:	53.74%	128.59%	72.27%
Ending Fund Balance for FY 14:	$60,259	$183,517	$74,165
Per Capita Ending Fund Balance:	$9	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$60,259	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Le Roy Park District

Unit Code: 064/010/12 **County:** Mclean

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: $166,350

Equalized Assessed Valuation: $92,943,521

Population: 5,200

Employees:

Full Time:

Part Time: 1

Salaries Paid: $4,500

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$64,062	$171,511	$66,924
Per Capita Beginning Fund Balance:	$12	$54	$27
Revenue Collected During FY 14:	$141,869	$229,458	$136,185
Expenditures During FY 14:	$146,464	$230,187	$125,615
Per Capita Revenue:	$27	$71	$45
Per Capita Expenditures:	$28	$68	$43
Revenues over (under) Expenditures:	-$4,595	-$729	$3,611
Ratio of Fund Balance to Expenditures:	40.60%	128.59%	72.27%
Ending Fund Balance for FY 14:	$59,467	$183,517	$74,165
Per Capita Ending Fund Balance:	$11	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$59,467	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$6,000	$281,889	$
Per Capita Debt:	$1	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Lemont Park District

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

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$7,403,641
Equalized Assessed Valuation:	$787,960,486
Population:	16,517
Employees:	
Full Time:	23
Part Time:	130
Salaries Paid:	$2,062,456

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,189,533	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$254	$108	$75
Revenue Collected During FY 14:	$4,584,494	$6,374,916	$3,406,713
Expenditures During FY 14:	$4,329,432	$6,019,868	$3,419,923
Per Capita Revenue:	$278	$256	$172
Per Capita Expenditures:	$262	$246	$152
Revenues over (under) Expenditures:	$255,062	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	68.01%	54.55%	47.83%
Ending Fund Balance for FY 14:	$2,944,595	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$178	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,809,260	$1,467,362	$848,531
Total Unrestricted Net Assets:	$5,567,260	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$12,080,000	$9,336,387	$6,292,315
Per Capita Debt:	$731	$366	$223
General Obligation Debt over EAV:	1.53%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Lena Park District

Unit Code: 089/020/12 **County:** Stephenson

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $1,314,408

Equalized Assessed Valuation: $81,208,651

Population: 5,021

Employees:

Full Time:

Part Time: 73

Salaries Paid: $169,357

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$290,002	$171,511	$66,924
Per Capita Beginning Fund Balance:	$58	$54	$27
Revenue Collected During FY 14:	$369,070	$229,458	$136,185
Expenditures During FY 14:	$353,070	$230,187	$125,615
Per Capita Revenue:	$74	$71	$45
Per Capita Expenditures:	$70	$68	$43
Revenues over (under) Expenditures:	$16,000	-$729	$3,611
Ratio of Fund Balance to Expenditures:	100.48%	128.59%	72.27%
Ending Fund Balance for FY 14:	$354,769	$183,517	$74,165
Per Capita Ending Fund Balance:	$71	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$97,211	$90,090	$
Total Unrestricted Net Assets:	$257,558	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$538,150	$281,889	$
Per Capita Debt:	$107	$52	$
General Obligation Debt over EAV:	0.29%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Lewistown Park District

Unit Code: 029/030/12 **County:** Fulton

Fiscal Year End:	5/31/2014
Accounting Method:	Cash
Appropriation or Budget:	$116,550
Equalized Assessed Valuation:	$26,916,948
Population:	3,029
Employees:	
Full Time:	
Part Time:	3
Salaries Paid:	$20,300

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$66,254	$171,511	$66,924
Per Capita Beginning Fund Balance:	$22	$54	$27
Revenue Collected During FY 14:	$72,630	$229,458	$136,185
Expenditures During FY 14:	$59,856	$230,187	$125,615
Per Capita Revenue:	$24	$71	$45
Per Capita Expenditures:	$20	$68	$43
Revenues over (under) Expenditures:	$12,774	-$729	$3,611
Ratio of Fund Balance to Expenditures:	132.03%	128.59%	72.27%
Ending Fund Balance for FY 14:	$79,028	$183,517	$74,165
Per Capita Ending Fund Balance:	$26	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Lexington Park District

Unit Code: 064/020/12 **County:** Mclean

Fiscal Year End:	3/31/2014
Accounting Method:	Cash
Appropriation or Budget:	$213,863
Equalized Assessed Valuation:	$68,108,004
Population:	2,000
Employees:	
Full Time:	
Part Time:	18
Salaries Paid:	$42,892

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$21,238	$171,511	$66,924
Per Capita Beginning Fund Balance:	$11	$54	$27
Revenue Collected During FY 14:	$213,863	$229,458	$136,185
Expenditures During FY 14:	$200,752	$230,187	$125,615
Per Capita Revenue:	$107	$71	$45
Per Capita Expenditures:	$100	$68	$43
Revenues over (under) Expenditures:	$13,111	-$729	$3,611
Ratio of Fund Balance to Expenditures:	17.11%	128.59%	72.27%
Ending Fund Balance for FY 14:	$34,349	$183,517	$74,165
Per Capita Ending Fund Balance:	$17	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$15,000	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Limestone Park District

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

Fiscal Year End: 5/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $171,075

Equalized Assessed Valuation: $111,722,319

Population: 4,000

Employees:

Full Time:

Part Time: 23

Salaries Paid: $47,579

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$229,401	$171,511	$66,924
Per Capita Beginning Fund Balance:	$57	$54	$27
Revenue Collected During FY 14:	$215,146	$229,458	$136,185
Expenditures During FY 14:	$211,309	$230,187	$125,615
Per Capita Revenue:	$54	$71	$45
Per Capita Expenditures:	$53	$68	$43
Revenues over (under) Expenditures:	$3,837	-$729	$3,611
Ratio of Fund Balance to Expenditures:	110.38%	128.59%	72.27%
Ending Fund Balance for FY 14:	$233,238	$183,517	$74,165
Per Capita Ending Fund Balance:	$58	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$80,534	$11,985	$
Total Unreserved Funds:	$152,707	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Lincoln Park District

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

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,144,490
Equalized Assessed Valuation:	$151,714,655
Population:	15,100
Employees:	
Full Time:	7
Part Time:	24
Salaries Paid:	$38,634

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$403,002	$171,511	$66,924
Per Capita Beginning Fund Balance:	$27	$54	$27
Revenue Collected During FY 14:	$834,360	$229,458	$136,185
Expenditures During FY 14:	$813,336	$230,187	$125,615
Per Capita Revenue:	$55	$71	$45
Per Capita Expenditures:	$54	$68	$43
Revenues over (under) Expenditures:	$21,024	-$729	$3,611
Ratio of Fund Balance to Expenditures:	52.40%	128.59%	72.27%
Ending Fund Balance for FY 14:	$426,192	$183,517	$74,165
Per Capita Ending Fund Balance:	$28	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,829,704	$90,090	$
Total Unrestricted Net Assets:	$28,678	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,402,950	$281,889	$
Per Capita Debt:	$225	$52	$
General Obligation Debt over EAV:	2.22%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Lindenhurst Park District

Unit Code: 049/085/12 **County:** Lake

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$3,135,665
Equalized Assessed Valuation:	$343,215,470
Population:	14,694
Employees:	
Full Time:	9
Part Time:	51
Salaries Paid:	$770,626

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$104,741	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$7	$108	$75
Revenue Collected During FY 14:	$2,254,783	$6,374,916	$3,406,713
Expenditures During FY 14:	$2,427,214	$6,019,868	$3,419,923
Per Capita Revenue:	$153	$256	$172
Per Capita Expenditures:	$165	$246	$152
Revenues over (under) Expenditures:	-$172,431	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	-2.79%	54.55%	47.83%
Ending Fund Balance for FY 14:	-$67,690	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	-$5	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$23,643	$1,467,362	$848,531
Total Unrestricted Net Assets:	$8,861	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,261,360	$9,336,387	$6,292,315
Per Capita Debt:	$290	$366	$223
General Obligation Debt over EAV:	0.00%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Lisle Park District

Unit Code: 022/130/12 **County:** Dupage

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$11,099,802
Equalized Assessed Valuation:	$1,084,569,058
Population:	32,000
Employees:	
Full Time:	36
Part Time:	382
Salaries Paid:	$3,442,574

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,973,195	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$93	$108	$75
Revenue Collected During FY 14:	$6,155,444	$6,374,916	$3,406,713
Expenditures During FY 14:	$6,471,505	$6,019,868	$3,419,923
Per Capita Revenue:	$192	$256	$172
Per Capita Expenditures:	$202	$246	$152
Revenues over (under) Expenditures:	-$316,061	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	40.54%	54.55%	47.83%
Ending Fund Balance for FY 14:	$2,623,676	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$82	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$301,328	$1,467,362	$848,531
Total Unrestricted Net Assets:	$3,002,683	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$12,988,382	$9,336,387	$6,292,315
Per Capita Debt:	$406	$366	$223
General Obligation Debt over EAV:	1.08%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,980,235	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$93	$50	$
Revenue Collected During FY 14:	$1,920,892	$622,050	$
Expenditures During FY 14:	$1,866,980	$663,952	$
Per Capita Revenue:	$60	$21	$
Per Capita Expenditures:	$58	$22	$
Operating Income (loss):	$53,912	-$41,902	$
Ratio of Retained Earnings to Expenditures:	164.31%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$3,067,605	$1,557,725	$
Per Capita Ending Retained Earnings:	$96	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Litchfield Park District

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

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$443,788
Equalized Assessed Valuation:	$77,833,779
Population:	6,939
Employees:	
Full Time:	3
Part Time:	2
Salaries Paid:	$173,362

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$21,755	$171,511	$66,924
Per Capita Beginning Fund Balance:	$3	$54	$27
Revenue Collected During FY 14:	$367,404	$229,458	$136,185
Expenditures During FY 14:	$380,628	$230,187	$125,615
Per Capita Revenue:	$53	$71	$45
Per Capita Expenditures:	$55	$68	$43
Revenues over (under) Expenditures:	-$13,224	-$729	$3,611
Ratio of Fund Balance to Expenditures:	4.41%	128.59%	72.27%
Ending Fund Balance for FY 14:	$16,790	$183,517	$74,165
Per Capita Ending Fund Balance:	$2	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$50,595	$90,090	$
Total Unrestricted Net Assets:	$16,790	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$215,000	$281,889	$
Per Capita Debt:	$31	$52	$
General Obligation Debt over EAV:	0.28%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Lockport Park District

Unit Code: 099/050/12 **County:** Will

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$18,207,275
Equalized Assessed Valuation:	$1,380,335,230
Population:	76,000
Employees:	
Full Time:	38
Part Time:	436
Salaries Paid:	$4,305,133

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,388,128	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$58	$108	$75
Revenue Collected During FY 14:	$8,336,817	$6,374,916	$3,406,713
Expenditures During FY 14:	$7,767,169	$6,019,868	$3,419,923
Per Capita Revenue:	$110	$256	$172
Per Capita Expenditures:	$102	$246	$152
Revenues over (under) Expenditures:	$569,648	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	58.47%	54.55%	47.83%
Ending Fund Balance for FY 14:	$4,541,776	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$60	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,979,699	$1,467,362	$848,531
Total Unrestricted Net Assets:	$6,222,983	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$7,037,582	$9,336,387	$6,292,315
Per Capita Debt:	$93	$366	$223
General Obligation Debt over EAV:	0.51%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$11,015,266	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$145	$50	$
Revenue Collected During FY 14:	$3,818,705	$622,050	$
Expenditures During FY 14:	$4,097,558	$663,952	$
Per Capita Revenue:	$50	$21	$
Per Capita Expenditures:	$54	$22	$
Operating Income (loss):	-$278,853	-$41,902	$
Ratio of Retained Earnings to Expenditures:	262.69%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$10,763,863	$1,557,725	$
Per Capita Ending Retained Earnings:	$142	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Lombard Park District

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

Fiscal Year End: 12/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $9,266,715

Equalized Assessed Valuation: $1,159,472,053

Population: 43,395

Employees:

Full Time: 31

Part Time: 389

Salaries Paid: $2,779,961

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,792,841	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$64	$108	$75
Revenue Collected During FY 14:	$6,652,903	$6,374,916	$3,406,713
Expenditures During FY 14:	$6,408,307	$6,019,868	$3,419,923
Per Capita Revenue:	$153	$256	$172
Per Capita Expenditures:	$148	$246	$152
Revenues over (under) Expenditures:	$244,596	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	47.40%	54.55%	47.83%
Ending Fund Balance for FY 14:	$3,037,437	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$70	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$447,789	$1,467,362	$848,531
Total Unrestricted Net Assets:	$3,076,554	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$7,136,000	$9,336,387	$6,292,315
Per Capita Debt:	$164	$366	$223
General Obligation Debt over EAV:	0.62%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Long Grove Park District

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

Fiscal Year End:	8/31/2014
Accounting Method:	Cash
Appropriation or Budget:	$252,000
Equalized Assessed Valuation:	$521,337,802
Population:	8,076
Employees:	
Full Time:	
Part Time:	10
Salaries Paid:	$34,378

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$845,746	$171,511	$66,924
Per Capita Beginning Fund Balance:	$105	$54	$27
Revenue Collected During FY 14:	$217,195	$229,458	$136,185
Expenditures During FY 14:	$147,667	$230,187	$125,615
Per Capita Revenue:	$27	$71	$45
Per Capita Expenditures:	$18	$68	$43
Revenues over (under) Expenditures:	$69,528	-$729	$3,611
Ratio of Fund Balance to Expenditures:	619.82%	128.59%	72.27%
Ending Fund Balance for FY 14:	$915,274	$183,517	$74,165
Per Capita Ending Fund Balance:	$113	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$240,050	$11,985	$
Total Unreserved Funds:	$675,224	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Macomb Park District

Unit Code: 062/020/12 **County:** Mcdonough

Fiscal Year End: 12/31/2014

Accounting Method: Cash

Appropriation or Budget: $2,308,345

Equalized Assessed Valuation: $186,069,565

Population: 21,500

Employees:

Full Time: 12

Part Time: 82

Salaries Paid: $628,699

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$374,720	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$17	$108	$75
Revenue Collected During FY 14:	$910,905	$6,374,916	$3,406,713
Expenditures During FY 14:	$954,459	$6,019,868	$3,419,923
Per Capita Revenue:	$42	$256	$172
Per Capita Expenditures:	$44	$246	$152
Revenues over (under) Expenditures:	-$43,554	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	34.70%	54.55%	47.83%
Ending Fund Balance for FY 14:	$331,166	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$15	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$562,174	$1,467,362	$848,531
Total Unrestricted Net Assets:	$331,166	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,290,000	$9,336,387	$6,292,315
Per Capita Debt:	$60	$366	$223
General Obligation Debt over EAV:	0.69%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Manhattan Park District

Unit Code: 099/055/12 **County:** Will

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,845,953
Equalized Assessed Valuation:	$249,262,731
Population:	9,200
Employees:	
Full Time:	12
Part Time:	21
Salaries Paid:	$421,462

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$844,986	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$92	$108	$75
Revenue Collected During FY 14:	$1,117,599	$6,374,916	$3,406,713
Expenditures During FY 14:	$988,922	$6,019,868	$3,419,923
Per Capita Revenue:	$121	$256	$172
Per Capita Expenditures:	$107	$246	$152
Revenues over (under) Expenditures:	$128,677	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	98.80%	54.55%	47.83%
Ending Fund Balance for FY 14:	$977,094	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$106	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$90,638	$1,467,362	$848,531
Total Unrestricted Net Assets:	$862,861	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,656,499	$9,336,387	$6,292,315
Per Capita Debt:	$180	$366	$223
General Obligation Debt over EAV:	0.66%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$94,328	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$10	$50	$
Revenue Collected During FY 14:	$194,142	$622,050	$
Expenditures During FY 14:	$204,956	$663,952	$
Per Capita Revenue:	$21	$21	$
Per Capita Expenditures:	$22	$22	$
Operating Income (loss):	-$10,814	-$41,902	$
Ratio of Retained Earnings to Expenditures:	40.75%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$83,514	$1,557,725	$
Per Capita Ending Retained Earnings:	$9	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Marengo Park District

Unit Code: 063/040/12 **County:** Mchenry

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,001,557
Equalized Assessed Valuation:	$110,833,552
Population:	7,648
Employees:	
Full Time:	3
Part Time:	15
Salaries Paid:	$281,091

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	-$109,740	$171,511	$66,924
Per Capita Beginning Fund Balance:	-$14	$54	$27
Revenue Collected During FY 14:	$754,397	$229,458	$136,185
Expenditures During FY 14:	$794,653	$230,187	$125,615
Per Capita Revenue:	$99	$71	$45
Per Capita Expenditures:	$104	$68	$43
Revenues over (under) Expenditures:	-$40,256	-$729	$3,611
Ratio of Fund Balance to Expenditures:	18.17%	128.59%	72.27%
Ending Fund Balance for FY 14:	$144,421	$183,517	$74,165
Per Capita Ending Fund Balance:	$19	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$92,993	$90,090	$
Total Unrestricted Net Assets:	-$430,664	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,447,245	$281,889	$
Per Capita Debt:	$320	$52	$
General Obligation Debt over EAV:	1.93%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Marion Park District

Unit Code: 100/020/12 **County:** Williamson

Fiscal Year End: 6/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $1,424,071

Equalized Assessed Valuation: $303,791,523

Population: 17,413

Employees:

Full Time: 6

Part Time: 51

Salaries Paid: $389,812

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$339,501	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$19	$108	$75
Revenue Collected During FY 14:	$865,419	$6,374,916	$3,406,713
Expenditures During FY 14:	$824,095	$6,019,868	$3,419,923
Per Capita Revenue:	$50	$256	$172
Per Capita Expenditures:	$47	$246	$152
Revenues over (under) Expenditures:	$41,324	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	37.18%	54.55%	47.83%
Ending Fund Balance for FY 14:	$306,435	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$18	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,467,362	$848,531
Total Unrestricted Net Assets:	$110,769	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$462,000	$9,336,387	$6,292,315
Per Capita Debt:	$27	$366	$223
General Obligation Debt over EAV:	0.15%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$308,108	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$18	$50	$
Revenue Collected During FY 14:	$90,381	$622,050	$
Expenditures During FY 14:	$208,335	$663,952	$
Per Capita Revenue:	$5	$21	$
Per Capita Expenditures:	$12	$22	$
Operating Income (loss):	-$117,954	-$41,902	$
Ratio of Retained Earnings to Expenditures:	126.98%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$264,544	$1,557,725	$
Per Capita Ending Retained Earnings:	$15	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Markham Park District

Unit Code: 016/410/12 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$684,160
Equalized Assessed Valuation:	$114,064,148
Population:	126,250
Employees:	
Full Time:	9
Part Time:	6
Salaries Paid:	$236,171

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$88,254	$171,511	$66,924
Per Capita Beginning Fund Balance:	$1	$54	$27
Revenue Collected During FY 14:	$590,822	$229,458	$136,185
Expenditures During FY 14:	$608,539	$230,187	$125,615
Per Capita Revenue:	$5	$71	$45
Per Capita Expenditures:	$5	$68	$43
Revenues over (under) Expenditures:	-$17,717	-$729	$3,611
Ratio of Fund Balance to Expenditures:	7.09%	128.59%	72.27%
Ending Fund Balance for FY 14:	$43,174	$183,517	$74,165
Per Capita Ending Fund Balance:	$	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$43,174	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$145,692	$281,889	$
Per Capita Debt:	$1	$52	$
General Obligation Debt over EAV:	0.13%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Marrowbone Twp Park District

Unit Code: 070/010/12 **County:** Moultrie

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $126,100

Equalized Assessed Valuation: $22,596,190

Population: 1,250

Employees:

Full Time:

Part Time: 6

Salaries Paid: $19,624

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$34,442	$171,511	$66,924
Per Capita Beginning Fund Balance:	$28	$54	$27
Revenue Collected During FY 14:	$59,891	$229,458	$136,185
Expenditures During FY 14:	$61,828	$230,187	$125,615
Per Capita Revenue:	$48	$71	$45
Per Capita Expenditures:	$49	$68	$43
Revenues over (under) Expenditures:	-$1,937	-$729	$3,611
Ratio of Fund Balance to Expenditures:	52.57%	128.59%	72.27%
Ending Fund Balance for FY 14:	$32,505	$183,517	$74,165
Per Capita Ending Fund Balance:	$26	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$32,505	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Mason City Park District

Unit Code: 060/010/12 **County:** Mason

Fiscal Year End:	3/31/2014
Accounting Method:	Cash
Appropriation or Budget:	$394,700
Equalized Assessed Valuation:	$27,033,860
Population:	2,900
Employees:	
Full Time:	
Part Time:	24
Salaries Paid:	$34,175

Blended Component Units

Number Submitted = 1

Mason City Park District

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$75,533	$171,511	$66,924
Per Capita Beginning Fund Balance:	$26	$54	$27
Revenue Collected During FY 14:	$113,711	$229,458	$136,185
Expenditures During FY 14:	$105,852	$230,187	$125,615
Per Capita Revenue:	$39	$71	$45
Per Capita Expenditures:	$37	$68	$43
Revenues over (under) Expenditures:	$7,859	-$729	$3,611
Ratio of Fund Balance to Expenditures:	78.78%	128.59%	72.27%
Ending Fund Balance for FY 14:	$83,392	$183,517	$74,165
Per Capita Ending Fund Balance:	$29	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$75,533	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Mason Township Park District

Unit Code: 025/025/12 **County:** Effingham

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: $12,000

Equalized Assessed Valuation: $1,000,000

Population: 575

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$22,346	$171,511	$66,924
Per Capita Beginning Fund Balance:	$39	$54	$27
Revenue Collected During FY 14:	$20,075	$229,458	$136,185
Expenditures During FY 14:	$11,358	$230,187	$125,615
Per Capita Revenue:	$35	$71	$45
Per Capita Expenditures:	$20	$68	$43
Revenues over (under) Expenditures:	$8,717	-$729	$3,611
Ratio of Fund Balance to Expenditures:	273.49%	128.59%	72.27%
Ending Fund Balance for FY 14:	$31,063	$183,517	$74,165
Per Capita Ending Fund Balance:	$54	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Mattoon Park District

Unit Code: 015/030/12 **County:** Coles

Fiscal Year End: 3/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $658,161

Equalized Assessed Valuation: $156,942,713

Population: 15,817

Employees:

Full Time: 1

Part Time: 53

Salaries Paid: $154,511

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$253,046	$171,511	$66,924
Per Capita Beginning Fund Balance:	$16	$54	$27
Revenue Collected During FY 14:	$402,783	$229,458	$136,185
Expenditures During FY 14:	$420,165	$230,187	$125,615
Per Capita Revenue:	$25	$71	$45
Per Capita Expenditures:	$27	$68	$43
Revenues over (under) Expenditures:	-$17,382	-$729	$3,611
Ratio of Fund Balance to Expenditures:	59.87%	128.59%	72.27%
Ending Fund Balance for FY 14:	$251,567	$183,517	$74,165
Per Capita Ending Fund Balance:	$16	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$245,788	$90,090	$
Total Unrestricted Net Assets:	$143,997	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,285,000	$281,889	$
Per Capita Debt:	$81	$52	$
General Obligation Debt over EAV:	0.82%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Maywood Park District

Unit Code: 016/810/12 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$549,831
Equalized Assessed Valuation:	$
Population:	24,000
Employees:	
Full Time:	7
Part Time:	3
Salaries Paid:	$125,600

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$	$171,511	$66,924
Per Capita Beginning Fund Balance:	$	$54	$27
Revenue Collected During FY 14:	$549,831	$229,458	$136,185
Expenditures During FY 14:	$325,550	$230,187	$125,615
Per Capita Revenue:	$23	$71	$45
Per Capita Expenditures:	$14	$68	$43
Revenues over (under) Expenditures:	$224,281	-$729	$3,611
Ratio of Fund Balance to Expenditures:	68.89%	128.59%	72.27%
Ending Fund Balance for FY 14:	$224,281	$183,517	$74,165
Per Capita Ending Fund Balance:	$9	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Mc Cook Park District

Unit Code: 016/430/12 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$980,310
Equalized Assessed Valuation:	$90,639,504
Population:	230
Employees:	
Full Time:	3
Part Time:	9
Salaries Paid:	$198,114

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	-$21,513	$171,511	$66,924
Per Capita Beginning Fund Balance:	-$94	$54	$27
Revenue Collected During FY 14:	$373,891	$229,458	$136,185
Expenditures During FY 14:	$417,529	$230,187	$125,615
Per Capita Revenue:	$1,626	$71	$45
Per Capita Expenditures:	$1,815	$68	$43
Revenues over (under) Expenditures:	-$43,638	-$729	$3,611
Ratio of Fund Balance to Expenditures:	-3.63%	128.59%	72.27%
Ending Fund Balance for FY 14:	-$15,151	$183,517	$74,165
Per Capita Ending Fund Balance:	-$66	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$34,721	$90,090	$
Total Unrestricted Net Assets:	-$65,151	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$550,000	$281,889	$
Per Capita Debt:	$2,391	$52	$
General Obligation Debt over EAV:	0.61%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Medinah Park District

Unit Code: 022/150/12 **County:** Dupage

Fiscal Year End: 12/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $2,838,456

Equalized Assessed Valuation: $295,757,095

Population: 9,500

Employees:

Full Time: 6

Part Time: 40

Salaries Paid: $521,801

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$760,959	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$80	$108	$75
Revenue Collected During FY 14:	$3,005,822	$6,374,916	$3,406,713
Expenditures During FY 14:	$2,400,223	$6,019,868	$3,419,923
Per Capita Revenue:	$316	$256	$172
Per Capita Expenditures:	$253	$246	$152
Revenues over (under) Expenditures:	$605,599	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	56.93%	54.55%	47.83%
Ending Fund Balance for FY 14:	$1,366,558	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$144	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,161,077	$1,467,362	$848,531
Total Unrestricted Net Assets:	$205,481	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,790,000	$9,336,387	$6,292,315
Per Capita Debt:	$188	$366	$223
General Obligation Debt over EAV:	0.61%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Memorial Park District

Unit Code: 095/010/12 **County:** Washington

Fiscal Year End: 5/31/2014

Accounting Method: Cash

Appropriation or Budget: $835,409

Equalized Assessed Valuation: $88,289,344

Population: 5,000

Employees:

Full Time:

Part Time: 30

Salaries Paid: $70,236

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$567,617	$171,511	$66,924
Per Capita Beginning Fund Balance:	$114	$54	$27
Revenue Collected During FY 14:	$260,926	$229,458	$136,185
Expenditures During FY 14:	$187,313	$230,187	$125,615
Per Capita Revenue:	$52	$71	$45
Per Capita Expenditures:	$37	$68	$43
Revenues over (under) Expenditures:	$73,613	-$729	$3,611
Ratio of Fund Balance to Expenditures:	342.33%	128.59%	72.27%
Ending Fund Balance for FY 14:	$641,230	$183,517	$74,165
Per Capita Ending Fund Balance:	$128	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$641,230	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Memorial Park District

Unit Code: 016/440/12 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,850,255
Equalized Assessed Valuation:	$523,667,895
Population:	40,000
Employees:	
Full Time:	17
Part Time:	186
Salaries Paid:	$1,525,370

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,439,700	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$36	$108	$75
Revenue Collected During FY 14:	$3,061,237	$6,374,916	$3,406,713
Expenditures During FY 14:	$3,004,797	$6,019,868	$3,419,923
Per Capita Revenue:	$77	$256	$172
Per Capita Expenditures:	$75	$246	$152
Revenues over (under) Expenditures:	$56,440	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	49.79%	54.55%	47.83%
Ending Fund Balance for FY 14:	$1,496,140	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$37	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,277,313	$1,467,362	$848,531
Total Unrestricted Net Assets:	$116,369	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,309,295	$9,336,387	$6,292,315
Per Capita Debt:	$83	$366	$223
General Obligation Debt over EAV:	0.00%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Metamora Park District

Unit Code: 102/015/12 **County:** Woodford

Fiscal Year End:	6/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$226,141
Equalized Assessed Valuation:	$61,747,193
Population:	3,655
Employees:	
Full Time:	1
Part Time:	39
Salaries Paid:	$61,359

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$137,319	$171,511	$66,924
Per Capita Beginning Fund Balance:	$38	$54	$27
Revenue Collected During FY 14:	$191,107	$229,458	$136,185
Expenditures During FY 14:	$428,554	$230,187	$125,615
Per Capita Revenue:	$52	$71	$45
Per Capita Expenditures:	$117	$68	$43
Revenues over (under) Expenditures:	-$237,447	-$729	$3,611
Ratio of Fund Balance to Expenditures:	-23.36%	128.59%	72.27%
Ending Fund Balance for FY 14:	-$100,128	$183,517	$74,165
Per Capita Ending Fund Balance:	-$27	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$17,225	$11,985	$
Total Unreserved Funds:	-$117,352	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$300,000	$281,889	$
Per Capita Debt:	$82	$52	$
General Obligation Debt over EAV:	0.49%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Midlothian Park District

Unit Code: 016/450/12 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,869,834
Equalized Assessed Valuation:	$191,677,183
Population:	14,896
Employees:	
Full Time:	11
Part Time:	9
Salaries Paid:	$513,347

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,412,067	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$95	$108	$75
Revenue Collected During FY 14:	$1,254,957	$6,374,916	$3,406,713
Expenditures During FY 14:	$1,716,636	$6,019,868	$3,419,923
Per Capita Revenue:	$84	$256	$172
Per Capita Expenditures:	$115	$246	$152
Revenues over (under) Expenditures:	-$461,679	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	55.36%	54.55%	47.83%
Ending Fund Balance for FY 14:	$950,387	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$64	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$77,486	$1,467,362	$848,531
Total Unrestricted Net Assets:	$935,091	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$543,000	$9,336,387	$6,292,315
Per Capita Debt:	$36	$366	$223
General Obligation Debt over EAV:	0.28%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Milford Township Park District

Unit Code: 038/020/12 **County:** Iroquois

Fiscal Year End:	8/31/2014
Accounting Method:	Cash
Appropriation or Budget:	$145,400
Equalized Assessed Valuation:	$17,132,666
Population:	2,012
Employees:	
Full Time:	
Part Time:	12
Salaries Paid:	$15,236

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$18,465	$171,511	$66,924
Per Capita Beginning Fund Balance:	$9	$54	$27
Revenue Collected During FY 14:	$171,585	$229,458	$136,185
Expenditures During FY 14:	$126,359	$230,187	$125,615
Per Capita Revenue:	$85	$71	$45
Per Capita Expenditures:	$63	$68	$43
Revenues over (under) Expenditures:	$45,226	-$729	$3,611
Ratio of Fund Balance to Expenditures:	50.40%	128.59%	72.27%
Ending Fund Balance for FY 14:	$63,691	$183,517	$74,165
Per Capita Ending Fund Balance:	$32	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$63,691	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Milledgeville Park District

Unit Code: 008/010/12 **County:** Carroll

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$375,100
Equalized Assessed Valuation:	$37,496,424
Population:	1,098
Employees:	
Full Time:	1
Part Time:	11
Salaries Paid:	$58,395

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$103,387	$171,511	$66,924
Per Capita Beginning Fund Balance:	$94	$54	$27
Revenue Collected During FY 14:	$153,411	$229,458	$136,185
Expenditures During FY 14:	$138,373	$230,187	$125,615
Per Capita Revenue:	$140	$71	$45
Per Capita Expenditures:	$126	$68	$43
Revenues over (under) Expenditures:	$15,038	-$729	$3,611
Ratio of Fund Balance to Expenditures:	85.58%	128.59%	72.27%
Ending Fund Balance for FY 14:	$118,425	$183,517	$74,165
Per Capita Ending Fund Balance:	$108	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$75,609	$90,090	$
Total Unrestricted Net Assets:	$928	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Mokena Park District

Unit Code: 099/060/12 **County:** Will

Fiscal Year End:	6/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$8,798,182
Equalized Assessed Valuation:	$903,724,797
Population:	19,042
Employees:	
Full Time:	19
Part Time:	114
Salaries Paid:	$1,141,712

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,462,997	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$234	$108	$75
Revenue Collected During FY 14:	$2,734,633	$6,374,916	$3,406,713
Expenditures During FY 14:	$2,568,569	$6,019,868	$3,419,923
Per Capita Revenue:	$144	$256	$172
Per Capita Expenditures:	$135	$246	$152
Revenues over (under) Expenditures:	$166,064	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	180.22%	54.55%	47.83%
Ending Fund Balance for FY 14:	$4,629,061	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$243	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$4,846,161	$1,467,362	$848,531
Total Unrestricted Net Assets:	$1,439,627	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,714,593	$9,336,387	$6,292,315
Per Capita Debt:	$195	$366	$223
General Obligation Debt over EAV:	0.41%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$5,038,261	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$265	$50	$
Revenue Collected During FY 14:	$841,366	$622,050	$
Expenditures During FY 14:	$1,019,016	$663,952	$
Per Capita Revenue:	$44	$21	$
Per Capita Expenditures:	$54	$22	$
Operating Income (loss):	-$177,650	-$41,902	$
Ratio of Retained Earnings to Expenditures:	476.99%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$4,860,611	$1,557,725	$
Per Capita Ending Retained Earnings:	$255	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Momence Park District

Unit Code: 046/030/12 **County:** Kankakee

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$138,550
Equalized Assessed Valuation:	$63,236,662
Population:	3,300
Employees:	
Full Time:	1
Part Time:	3
Salaries Paid:	$46,294

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$62,488	$171,511	$66,924
Per Capita Beginning Fund Balance:	$19	$54	$27
Revenue Collected During FY 14:	$122,239	$229,458	$136,185
Expenditures During FY 14:	$112,049	$230,187	$125,615
Per Capita Revenue:	$37	$71	$45
Per Capita Expenditures:	$34	$68	$43
Revenues over (under) Expenditures:	$10,190	-$729	$3,611
Ratio of Fund Balance to Expenditures:	65.68%	128.59%	72.27%
Ending Fund Balance for FY 14:	$73,598	$183,517	$74,165
Per Capita Ending Fund Balance:	$22	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$45,369	$90,090	$
Total Unrestricted Net Assets:	$43,131	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$97,000	$281,889	$
Per Capita Debt:	$29	$52	$
General Obligation Debt over EAV:	0.15%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Monmouth Park District

Unit Code: 094/010/12 **County:** Warren

Fiscal Year End:	12/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$972,017
Equalized Assessed Valuation:	$64,572,054
Population:	10,799
Employees:	
Full Time:	7
Part Time:	44
Salaries Paid:	$292,969

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$614,955	$171,511	$66,924
Per Capita Beginning Fund Balance:	$57	$54	$27
Revenue Collected During FY 14:	$365,599	$229,458	$136,185
Expenditures During FY 14:	$299,484	$230,187	$125,615
Per Capita Revenue:	$34	$71	$45
Per Capita Expenditures:	$28	$68	$43
Revenues over (under) Expenditures:	$66,115	-$729	$3,611
Ratio of Fund Balance to Expenditures:	227.41%	128.59%	72.27%
Ending Fund Balance for FY 14:	$681,070	$183,517	$74,165
Per Capita Ending Fund Balance:	$63	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$634,537	$90,090	$
Total Unrestricted Net Assets:	$46,631	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$138,997	$281,889	$
Per Capita Debt:	$13	$52	$
General Obligation Debt over EAV:	0.14%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$430,622	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$40	$4	$
Revenue Collected During FY 14:	$397,591	$14,963	$
Expenditures During FY 14:	$410,039	$16,625	$
Per Capita Revenue:	$37	$2	$
Per Capita Expenditures:	$38	$2	$
Operating Income (loss):	-$12,448	-$1,662	$
Ratio of Retained Earnings to Expenditures:	101.98%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$418,174	$32,672	$
Per Capita Ending Retained Earnings:	$39	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Morton Park District

Unit Code: 090/030/12 **County:** Tazewell

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $5,728,000

Equalized Assessed Valuation: $529,362,350

Population: 16,300

Employees:

Full Time: 7

Part Time: 104

Salaries Paid: $510,794

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,037,283	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$125	$108	$75
Revenue Collected During FY 14:	$1,736,388	$6,374,916	$3,406,713
Expenditures During FY 14:	$2,009,643	$6,019,868	$3,419,923
Per Capita Revenue:	$107	$256	$172
Per Capita Expenditures:	$123	$246	$152
Revenues over (under) Expenditures:	-$273,255	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	87.78%	54.55%	47.83%
Ending Fund Balance for FY 14:	$1,764,028	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$108	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$370,151	$1,467,362	$848,531
Total Unrestricted Net Assets:	$1,658,413	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,890,000	$9,336,387	$6,292,315
Per Capita Debt:	$239	$366	$223
General Obligation Debt over EAV:	0.73%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Morton Grove Park District

Unit Code: 016/460/12 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$6,000,000
Equalized Assessed Valuation:	$798,520,745
Population:	23,461
Employees:	
Full Time:	29
Part Time:	174
Salaries Paid:	$1,942,687

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,232,777	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$53	$108	$75
Revenue Collected During FY 14:	$4,038,764	$6,374,916	$3,406,713
Expenditures During FY 14:	$3,942,779	$6,019,868	$3,419,923
Per Capita Revenue:	$172	$256	$172
Per Capita Expenditures:	$168	$246	$152
Revenues over (under) Expenditures:	$95,985	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	28.63%	54.55%	47.83%
Ending Fund Balance for FY 14:	$1,128,761	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$48	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,511,409	$1,467,362	$848,531
Total Unrestricted Net Assets:	$971,920	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$8,700,000	$9,336,387	$6,292,315
Per Capita Debt:	$371	$366	$223
General Obligation Debt over EAV:	1.09%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Moweaqua Township Park District

Unit Code: 086/010/12 **County:** Shelby

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: $95,300

Equalized Assessed Valuation: $24,337,444

Population: 2,000

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$64,608	$171,511	$66,924
Per Capita Beginning Fund Balance:	$32	$54	$27
Revenue Collected During FY 14:	$30,540	$229,458	$136,185
Expenditures During FY 14:	$35,077	$230,187	$125,615
Per Capita Revenue:	$15	$71	$45
Per Capita Expenditures:	$18	$68	$43
Revenues over (under) Expenditures:	-$4,537	-$729	$3,611
Ratio of Fund Balance to Expenditures:	171.25%	128.59%	72.27%
Ending Fund Balance for FY 14:	$60,071	$183,517	$74,165
Per Capita Ending Fund Balance:	$30	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Mt. Prospect Park District

Unit Code: 016/470/12 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$19,264,703
Equalized Assessed Valuation:	$1,413,453,067
Population:	53,050
Employees:	
Full Time:	67
Part Time:	309
Salaries Paid:	$5,270,072

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,123,005	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$78	$108	$75
Revenue Collected During FY 14:	$11,368,976	$6,374,916	$3,406,713
Expenditures During FY 14:	$11,330,324	$6,019,868	$3,419,923
Per Capita Revenue:	$214	$256	$172
Per Capita Expenditures:	$214	$246	$152
Revenues over (under) Expenditures:	$38,652	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	36.73%	54.55%	47.83%
Ending Fund Balance for FY 14:	$4,161,657	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$78	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,631,727	$1,467,362	$848,531
Total Unrestricted Net Assets:	$11,417,228	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$25,455,920	$9,336,387	$6,292,315
Per Capita Debt:	$480	$366	$223
General Obligation Debt over EAV:	1.58%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Mt. Pulaski Park District

Unit Code: 054/030/12 **County:** Logan

Fiscal Year End: 10/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $165,488

Equalized Assessed Valuation: $32,073,902

Population: 1,566

Employees:

Full Time: 1

Part Time: 11

Salaries Paid: $25,615

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$18,408	$171,511	$66,924
Per Capita Beginning Fund Balance:	$12	$54	$27
Revenue Collected During FY 14:	$92,742	$229,458	$136,185
Expenditures During FY 14:	$72,669	$230,187	$125,615
Per Capita Revenue:	$59	$71	$45
Per Capita Expenditures:	$46	$68	$43
Revenues over (under) Expenditures:	$20,073	-$729	$3,611
Ratio of Fund Balance to Expenditures:	52.95%	128.59%	72.27%
Ending Fund Balance for FY 14:	$38,481	$183,517	$74,165
Per Capita Ending Fund Balance:	$25	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$32,289	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$45,000	$281,889	$
Per Capita Debt:	$29	$52	$
General Obligation Debt over EAV:	0.14%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Mt. Sterling Park District

Unit Code: 005/010/12 **County:** Brown

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $136,135

Equalized Assessed Valuation: $29,952,016

Population: 2,000

Employees:

Full Time:

Part Time: 15

Salaries Paid: $21,750

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$19,631	$171,511	$66,924
Per Capita Beginning Fund Balance:	$10	$54	$27
Revenue Collected During FY 14:	$79,522	$229,458	$136,185
Expenditures During FY 14:	$49,782	$230,187	$125,615
Per Capita Revenue:	$40	$71	$45
Per Capita Expenditures:	$25	$68	$43
Revenues over (under) Expenditures:	$29,740	-$729	$3,611
Ratio of Fund Balance to Expenditures:	63.42%	128.59%	72.27%
Ending Fund Balance for FY 14:	$31,571	$183,517	$74,165
Per Capita Ending Fund Balance:	$16	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$31,571	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$29,483	$281,889	$
Per Capita Debt:	$15	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$17,495	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$9	$4	$
Revenue Collected During FY 14:	$23,791	$14,963	$
Expenditures During FY 14:	$54,166	$16,625	$
Per Capita Revenue:	$12	$2	$
Per Capita Expenditures:	$27	$2	$
Operating Income (loss):	-$30,375	-$1,662	$
Ratio of Retained Earnings to Expenditures:	9.08%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$4,920	$32,672	$
Per Capita Ending Retained Earnings:	$2	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Mundelein Park District

Unit Code: 049/090/12 **County:** Lake

Fiscal Year End: 12/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $9,382,782

Equalized Assessed Valuation: $851,643,258

Population: 31,064

Employees:

Full Time: 36

Part Time: 407

Salaries Paid: $3,816,693

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,462,857	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$111	$108	$75
Revenue Collected During FY 14:	$8,269,086	$6,374,916	$3,406,713
Expenditures During FY 14:	$8,158,272	$6,019,868	$3,419,923
Per Capita Revenue:	$266	$256	$172
Per Capita Expenditures:	$263	$246	$152
Revenues over (under) Expenditures:	$110,814	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	44.32%	54.55%	47.83%
Ending Fund Balance for FY 14:	$3,615,990	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$116	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,034,778	$1,467,362	$848,531
Total Unrestricted Net Assets:	$2,802,512	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,312,404	$9,336,387	$6,292,315
Per Capita Debt:	$42	$366	$223
General Obligation Debt over EAV:	0.15%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Murphysboro Park District

Unit Code: 039/030/12 **County:** Jackson

Fiscal Year End:	3/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$501,590
Equalized Assessed Valuation:	$68,891,231
Population:	7,990
Employees:	
Full Time:	2
Part Time:	3
Salaries Paid:	$67,950

Blended Component Units

Number Submitted = 1

Murphysboro Park District

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$816,410	$171,511	$66,924
Per Capita Beginning Fund Balance:	$102	$54	$27
Revenue Collected During FY 14:	$275,479	$229,458	$136,185
Expenditures During FY 14:	$262,113	$230,187	$125,615
Per Capita Revenue:	$34	$71	$45
Per Capita Expenditures:	$33	$68	$43
Revenues over (under) Expenditures:	$13,366	-$729	$3,611
Ratio of Fund Balance to Expenditures:	316.57%	128.59%	72.27%
Ending Fund Balance for FY 14:	$829,776	$183,517	$74,165
Per Capita Ending Fund Balance:	$104	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$86,393	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$90,615	$281,889	$
Per Capita Debt:	$11	$52	$
General Obligation Debt over EAV:	0.13%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Naperville Park District

Unit Code: 022/160/12 **County:** Dupage

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$51,082,021
Equalized Assessed Valuation:	$18,384,859,170
Population:	141,853
Employees:	
Full Time:	94
Part Time:	897
Salaries Paid:	$9,163,010

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$32,510,877	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$229	$108	$75
Revenue Collected During FY 14:	$30,557,473	$6,374,916	$3,406,713
Expenditures During FY 14:	$37,401,696	$6,019,868	$3,419,923
Per Capita Revenue:	$215	$256	$172
Per Capita Expenditures:	$264	$246	$152
Revenues over (under) Expenditures:	-$6,844,223	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	68.94%	54.55%	47.83%
Ending Fund Balance for FY 14:	$25,784,672	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$182	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$11,244,166	$1,467,362	$848,531
Total Unrestricted Net Assets:	$21,920,452	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$31,435,903	$9,336,387	$6,292,315
Per Capita Debt:	$222	$366	$223
General Obligation Debt over EAV:	0.10%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Nauvoo Park District

Unit Code: 034/055/12 **County:** Hancock

Fiscal Year End:	5/31/2014
Accounting Method:	Cash
Appropriation or Budget:	$55,664
Equalized Assessed Valuation:	$25,813,281
Population:	1,071
Employees:	
Full Time:	
Part Time:	1
Salaries Paid:	$1,100

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$50,951	$171,511	$66,924
Per Capita Beginning Fund Balance:	$48	$54	$27
Revenue Collected During FY 14:	$36,819	$229,458	$136,185
Expenditures During FY 14:	$37,446	$230,187	$125,615
Per Capita Revenue:	$34	$71	$45
Per Capita Expenditures:	$35	$68	$43
Revenues over (under) Expenditures:	-$627	-$729	$3,611
Ratio of Fund Balance to Expenditures:	134.39%	128.59%	72.27%
Ending Fund Balance for FY 14:	$50,324	$183,517	$74,165
Per Capita Ending Fund Balance:	$47	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: New Athens Park District

Unit Code: 088/050/12 **County:** St. Clair

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$31,992
Equalized Assessed Valuation:	$289,122,233
Population:	2,100
Employees:	
Full Time:	2
Part Time:	
Salaries Paid:	$9,979

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$47,777	$171,511	$66,924
Per Capita Beginning Fund Balance:	$23	$54	$27
Revenue Collected During FY 14:	$31,992	$229,458	$136,185
Expenditures During FY 14:	$50,574	$230,187	$125,615
Per Capita Revenue:	$15	$71	$45
Per Capita Expenditures:	$24	$68	$43
Revenues over (under) Expenditures:	-$18,582	-$729	$3,611
Ratio of Fund Balance to Expenditures:	57.73%	128.59%	72.27%
Ending Fund Balance for FY 14:	$29,195	$183,517	$74,165
Per Capita Ending Fund Balance:	$14	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$50,574	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: New Lenox Community Park District

Unit Code: 099/070/12 **County:** Will

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$13,889,454
Equalized Assessed Valuation:	$1,148,544,657
Population:	60,000
Employees:	
Full Time:	37
Part Time:	475
Salaries Paid:	$2,262,712

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,247,345	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$21	$108	$75
Revenue Collected During FY 14:	$4,188,037	$6,374,916	$3,406,713
Expenditures During FY 14:	$4,327,767	$6,019,868	$3,419,923
Per Capita Revenue:	$70	$256	$172
Per Capita Expenditures:	$72	$246	$152
Revenues over (under) Expenditures:	-$139,730	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	18.71%	54.55%	47.83%
Ending Fund Balance for FY 14:	$809,656	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$13	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$978,557	$1,467,362	$848,531
Total Unrestricted Net Assets:	$804,860	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,836,903	$9,336,387	$6,292,315
Per Capita Debt:	$31	$366	$223
General Obligation Debt over EAV:	0.12%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,569,231	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$26	$50	$
Revenue Collected During FY 14:	$1,686,165	$622,050	$
Expenditures During FY 14:	$1,982,353	$663,952	$
Per Capita Revenue:	$28	$21	$
Per Capita Expenditures:	$33	$22	$
Operating Income (loss):	-$296,188	-$41,902	$
Ratio of Retained Earnings to Expenditures:	63.95%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$1,267,796	$1,557,725	$
Per Capita Ending Retained Earnings:	$21	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Niles Park District

Unit Code: 016/480/12 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$14,908,928
Equalized Assessed Valuation:	$928,580,608
Population:	29,803
Employees:	
Full Time:	34
Part Time:	303
Salaries Paid:	$3,109,053

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$9,803,976	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$329	$108	$75
Revenue Collected During FY 14:	$6,584,140	$6,374,916	$3,406,713
Expenditures During FY 14:	$6,147,856	$6,019,868	$3,419,923
Per Capita Revenue:	$221	$256	$172
Per Capita Expenditures:	$206	$246	$152
Revenues over (under) Expenditures:	$436,284	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	149.49%	54.55%	47.83%
Ending Fund Balance for FY 14:	$9,190,260	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$308	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,484,660	$1,467,362	$848,531
Total Unrestricted Net Assets:	$11,887,850	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$19,015,187	$9,336,387	$6,292,315
Per Capita Debt:	$638	$366	$223
General Obligation Debt over EAV:	2.05%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$9,654,767	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$324	$50	$
Revenue Collected During FY 14:	$1,919,927	$622,050	$
Expenditures During FY 14:	$2,119,307	$663,952	$
Per Capita Revenue:	$64	$21	$
Per Capita Expenditures:	$71	$22	$
Operating Income (loss):	-$199,380	-$41,902	$
Ratio of Retained Earnings to Expenditures:	685.26%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$14,522,664	$1,557,725	$
Per Capita Ending Retained Earnings:	$487	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Nokomis Community Memorial Park District

Unit Code: 068/020/12 **County:** Montgomery

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$187,958
Equalized Assessed Valuation:	$24,476,751
Population:	2,700
Employees:	
Full Time:	2
Part Time:	20
Salaries Paid:	$45,147

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$119,595	$171,511	$66,924
Per Capita Beginning Fund Balance:	$44	$54	$27
Revenue Collected During FY 14:	$180,838	$229,458	$136,185
Expenditures During FY 14:	$127,134	$230,187	$125,615
Per Capita Revenue:	$67	$71	$45
Per Capita Expenditures:	$47	$68	$43
Revenues over (under) Expenditures:	$53,704	-$729	$3,611
Ratio of Fund Balance to Expenditures:	136.31%	128.59%	72.27%
Ending Fund Balance for FY 14:	$173,299	$183,517	$74,165
Per Capita Ending Fund Balance:	$64	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$173,299	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Norridge Park District

Unit Code: 016/490/12 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,438,054
Equalized Assessed Valuation:	$442,361,561
Population:	15,500
Employees:	
Full Time:	18
Part Time:	205
Salaries Paid:	$1,389,876

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,315,463	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$214	$108	$75
Revenue Collected During FY 14:	$2,396,602	$6,374,916	$3,406,713
Expenditures During FY 14:	$2,148,112	$6,019,868	$3,419,923
Per Capita Revenue:	$155	$256	$172
Per Capita Expenditures:	$139	$246	$152
Revenues over (under) Expenditures:	$248,490	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	169.26%	54.55%	47.83%
Ending Fund Balance for FY 14:	$3,635,953	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$235	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$854,540	$1,467,362	$848,531
Total Unrestricted Net Assets:	$3,141,316	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,126,560	$9,336,387	$6,292,315
Per Capita Debt:	$73	$366	$223
General Obligation Debt over EAV:	0.25%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$483,277	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$31	$50	$
Revenue Collected During FY 14:	$1,179,870	$622,050	$
Expenditures During FY 14:	$946,181	$663,952	$
Per Capita Revenue:	$76	$21	$
Per Capita Expenditures:	$61	$22	$
Operating Income (loss):	$233,689	-$41,902	$
Ratio of Retained Earnings to Expenditures:	68.17%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$644,966	$1,557,725	$
Per Capita Ending Retained Earnings:	$42	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: North Berwyn Park District

Unit Code: 016/495/12 **County:** Cook

Fiscal Year End: 12/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $1,550,455

Equalized Assessed Valuation: $232,173,685

Population: 20,000

Employees:

Full Time: 8

Part Time: 22

Salaries Paid: $698,146

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$157,487	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$8	$108	$75
Revenue Collected During FY 14:	$1,272,253	$6,374,916	$3,406,713
Expenditures During FY 14:	$1,286,738	$6,019,868	$3,419,923
Per Capita Revenue:	$64	$256	$172
Per Capita Expenditures:	$64	$246	$152
Revenues over (under) Expenditures:	-$14,485	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	11.11%	54.55%	47.83%
Ending Fund Balance for FY 14:	$143,002	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$7	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$578,993	$1,467,362	$848,531
Total Unrestricted Net Assets:	$2,505,371	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,779,750	$9,336,387	$6,292,315
Per Capita Debt:	$139	$366	$223
General Obligation Debt over EAV:	1.20%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	-$216	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$175,320	$622,050	$
Expenditures During FY 14:	$179,469	$663,952	$
Per Capita Revenue:	$9	$21	$
Per Capita Expenditures:	$9	$22	$
Operating Income (loss):	-$4,149	-$41,902	$
Ratio of Retained Earnings to Expenditures:	-2.43%	67.42%	0.00%
Ending Retained Earnings for FY 14:	-$4,365	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: North Clay Park District

Unit Code: 013/010/12 **County:** Clay

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: $32,952

Equalized Assessed Valuation: $37,867,401

Population: 5,600

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$18,281	$171,511	$66,924
Per Capita Beginning Fund Balance:	$3	$54	$27
Revenue Collected During FY 14:	$31,699	$229,458	$136,185
Expenditures During FY 14:	$32,952	$230,187	$125,615
Per Capita Revenue:	$6	$71	$45
Per Capita Expenditures:	$6	$68	$43
Revenues over (under) Expenditures:	-$1,253	-$729	$3,611
Ratio of Fund Balance to Expenditures:	51.68%	128.59%	72.27%
Ending Fund Balance for FY 14:	$17,028	$183,517	$74,165
Per Capita Ending Fund Balance:	$3	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$17,027	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: North Scott Park District

Unit Code: 085/010/12 **County:** Scott

Fiscal Year End:	6/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$61,276
Equalized Assessed Valuation:	$20,105,667
Population:	2,192
Employees:	
Full Time:	
Part Time:	1
Salaries Paid:	$600

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$32,473	$171,511	$66,924
Per Capita Beginning Fund Balance:	$15	$54	$27
Revenue Collected During FY 14:	$26,073	$229,458	$136,185
Expenditures During FY 14:	$26,658	$230,187	$125,615
Per Capita Revenue:	$12	$71	$45
Per Capita Expenditures:	$12	$68	$43
Revenues over (under) Expenditures:	-$585	-$729	$3,611
Ratio of Fund Balance to Expenditures:	119.62%	128.59%	72.27%
Ending Fund Balance for FY 14:	$31,888	$183,517	$74,165
Per Capita Ending Fund Balance:	$15	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Northbrook Park District

Unit Code: 016/500/12 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$22,754,150
Equalized Assessed Valuation:	$2,502,743,352
Population:	33,170
Employees:	
Full Time:	72
Part Time:	418
Salaries Paid:	$7,162,503

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$9,279,163	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$280	$108	$75
Revenue Collected During FY 14:	$17,845,391	$6,374,916	$3,406,713
Expenditures During FY 14:	$17,896,757	$6,019,868	$3,419,923
Per Capita Revenue:	$538	$256	$172
Per Capita Expenditures:	$540	$246	$152
Revenues over (under) Expenditures:	-$51,366	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	74.18%	54.55%	47.83%
Ending Fund Balance for FY 14:	$13,275,799	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$400	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,346,550	$1,467,362	$848,531
Total Unrestricted Net Assets:	$10,180,011	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$8,610,000	$9,336,387	$6,292,315
Per Capita Debt:	$260	$366	$223
General Obligation Debt over EAV:	0.34%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Northfield Park District

Unit Code: 016/510/12 **County:** Cook

Fiscal Year End:	6/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,744,976
Equalized Assessed Valuation:	$402,141,943
Population:	5,500
Employees:	
Full Time:	6
Part Time:	57
Salaries Paid:	$669,531

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$544,537	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$99	$108	$75
Revenue Collected During FY 14:	$1,818,367	$6,374,916	$3,406,713
Expenditures During FY 14:	$1,464,658	$6,019,868	$3,419,923
Per Capita Revenue:	$331	$256	$172
Per Capita Expenditures:	$266	$246	$152
Revenues over (under) Expenditures:	$353,709	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	46.76%	54.55%	47.83%
Ending Fund Balance for FY 14:	$684,883	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$125	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$248,096	$1,467,362	$848,531
Total Unrestricted Net Assets:	$700,605	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$438,444	$9,336,387	$6,292,315
Per Capita Debt:	$80	$366	$223
General Obligation Debt over EAV:	0.00%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Oak Brook Park District

Unit Code: 022/170/12 **County:** Dupage

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$8,946,711
Equalized Assessed Valuation:	$1,379,160,404
Population:	7,883
Employees:	
Full Time:	27
Part Time:	62
Salaries Paid:	$3,197,862

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,932,246	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$372	$108	$75
Revenue Collected During FY 14:	$6,323,222	$6,374,916	$3,406,713
Expenditures During FY 14:	$5,678,249	$6,019,868	$3,419,923
Per Capita Revenue:	$802	$256	$172
Per Capita Expenditures:	$720	$246	$152
Revenues over (under) Expenditures:	$644,973	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	59.12%	54.55%	47.83%
Ending Fund Balance for FY 14:	$3,357,219	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$426	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$322,796	$1,467,362	$848,531
Total Unrestricted Net Assets:	$3,334,541	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,365,450	$9,336,387	$6,292,315
Per Capita Debt:	$300	$366	$223
General Obligation Debt over EAV:	0.17%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,145,353	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$145	$50	$
Revenue Collected During FY 14:	$1,210,699	$622,050	$
Expenditures During FY 14:	$1,105,899	$663,952	$
Per Capita Revenue:	$154	$21	$
Per Capita Expenditures:	$140	$22	$
Operating Income (loss):	$104,800	-$41,902	$
Ratio of Retained Earnings to Expenditures:	113.04%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$1,250,153	$1,557,725	$
Per Capita Ending Retained Earnings:	$159	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Oak Forest Park District

Unit Code: 016/520/12 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,402,537
Equalized Assessed Valuation:	$403,869,543
Population:	28,198
Employees:	
Full Time:	14
Part Time:	157
Salaries Paid:	$1,238,812

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	-$1,252,193	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	-$44	$108	$75
Revenue Collected During FY 14:	$2,460,799	$6,374,916	$3,406,713
Expenditures During FY 14:	$2,285,328	$6,019,868	$3,419,923
Per Capita Revenue:	$87	$256	$172
Per Capita Expenditures:	$81	$246	$152
Revenues over (under) Expenditures:	$175,471	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	-47.11%	54.55%	47.83%
Ending Fund Balance for FY 14:	-$1,076,722	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	-$38	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,493,988	$1,467,362	$848,531
Total Unrestricted Net Assets:	-$1,372,223	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,088,000	$9,336,387	$6,292,315
Per Capita Debt:	$74	$366	$223
General Obligation Debt over EAV:	0.21%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Oak Lawn Park District

Unit Code: 016/530/12 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$22,084,141
Equalized Assessed Valuation:	$1,081,522,738
Population:	56,690
Employees:	
Full Time:	57
Part Time:	541
Salaries Paid:	$4,621,030

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,122,484	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$37	$108	$75
Revenue Collected During FY 14:	$6,766,123	$6,374,916	$3,406,713
Expenditures During FY 14:	$5,532,869	$6,019,868	$3,419,923
Per Capita Revenue:	$119	$256	$172
Per Capita Expenditures:	$98	$246	$152
Revenues over (under) Expenditures:	$1,233,254	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	43.21%	54.55%	47.83%
Ending Fund Balance for FY 14:	$2,390,738	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$42	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$672,020	$1,467,362	$848,531
Total Unrestricted Net Assets:	$6,494,021	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$7,791,110	$9,336,387	$6,292,315
Per Capita Debt:	$137	$366	$223
General Obligation Debt over EAV:	0.18%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$15,543,328	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$274	$50	$
Revenue Collected During FY 14:	$3,584,969	$622,050	$
Expenditures During FY 14:	$3,273,425	$663,952	$
Per Capita Revenue:	$63	$21	$
Per Capita Expenditures:	$58	$22	$
Operating Income (loss):	$311,544	-$41,902	$
Ratio of Retained Earnings to Expenditures:	484.35%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$15,854,872	$1,557,725	$
Per Capita Ending Retained Earnings:	$280	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Oak Park Park District

Unit Code: 016/540/12 **County:** Cook

Fiscal Year End: 12/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $38,851,218

Equalized Assessed Valuation: $1,369,216,060

Population: 52,066

Employees:

Full Time: 50

Part Time: 558

Salaries Paid: $4,774,319

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,908,255	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$94	$108	$75
Revenue Collected During FY 14:	$14,239,174	$6,374,916	$3,406,713
Expenditures During FY 14:	$11,749,021	$6,019,868	$3,419,923
Per Capita Revenue:	$273	$256	$172
Per Capita Expenditures:	$226	$246	$152
Revenues over (under) Expenditures:	$2,490,153	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	47.19%	54.55%	47.83%
Ending Fund Balance for FY 14:	$5,543,990	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$106	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$493,513	$1,467,362	$848,531
Total Unrestricted Net Assets:	$9,495,457	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$28,465,757	$9,336,387	$6,292,315
Per Capita Debt:	$547	$366	$223
General Obligation Debt over EAV:	0.00%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Oakbrook Terrace Park District

Unit Code: 022/180/12 **County:** Dupage

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,416,078
Equalized Assessed Valuation:	$245,924,056
Population:	2,384
Employees:	
Full Time:	8
Part Time:	24
Salaries Paid:	$629,876

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$303,178	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$127	$108	$75
Revenue Collected During FY 14:	$1,339,302	$6,374,916	$3,406,713
Expenditures During FY 14:	$1,227,866	$6,019,868	$3,419,923
Per Capita Revenue:	$562	$256	$172
Per Capita Expenditures:	$515	$246	$152
Revenues over (under) Expenditures:	$111,436	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	33.77%	54.55%	47.83%
Ending Fund Balance for FY 14:	$414,614	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$174	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,085,885	$1,467,362	$848,531
Total Unrestricted Net Assets:	-$930,193	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,164,000	$9,336,387	$6,292,315
Per Capita Debt:	$488	$366	$223
General Obligation Debt over EAV:	0.47%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Octavia Park District

Unit Code: 064/030/12 **County:** Mclean

Fiscal Year End:	12/31/2014
Accounting Method:	Cash
Appropriation or Budget:	$108,500
Equalized Assessed Valuation:	$31,784,246
Population:	1,100
Employees:	
Full Time:	
Part Time:	9
Salaries Paid:	$18,611

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$19,786	$171,511	$66,924
Per Capita Beginning Fund Balance:	$18	$54	$27
Revenue Collected During FY 14:	$82,656	$229,458	$136,185
Expenditures During FY 14:	$94,833	$230,187	$125,615
Per Capita Revenue:	$75	$71	$45
Per Capita Expenditures:	$86	$68	$43
Revenues over (under) Expenditures:	-$12,177	-$729	$3,611
Ratio of Fund Balance to Expenditures:	8.02%	128.59%	72.27%
Ending Fund Balance for FY 14:	$7,609	$183,517	$74,165
Per Capita Ending Fund Balance:	$7	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Odell Park District

Unit Code: 053/010/12 **County:** Livingston

Fiscal Year End: 12/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $72,568

Equalized Assessed Valuation: $42,869,022

Population: 2,005

Employees:

Full Time:

Part Time: 20

Salaries Paid: $32,059

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$179,861	$171,511	$66,924
Per Capita Beginning Fund Balance:	$90	$54	$27
Revenue Collected During FY 14:	$89,970	$229,458	$136,185
Expenditures During FY 14:	$63,808	$230,187	$125,615
Per Capita Revenue:	$45	$71	$45
Per Capita Expenditures:	$32	$68	$43
Revenues over (under) Expenditures:	$26,162	-$729	$3,611
Ratio of Fund Balance to Expenditures:	322.88%	128.59%	72.27%
Ending Fund Balance for FY 14:	$206,023	$183,517	$74,165
Per Capita Ending Fund Balance:	$103	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$232,911	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Olympia Fields Park District

Unit Code: 016/550/12 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,346,691
Equalized Assessed Valuation:	$134,003,016
Population:	5,033
Employees:	
Full Time:	3
Part Time:	18
Salaries Paid:	$298,766

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	-$33,051	$171,511	$66,924
Per Capita Beginning Fund Balance:	-$7	$54	$27
Revenue Collected During FY 14:	$794,442	$229,458	$136,185
Expenditures During FY 14:	$886,518	$230,187	$125,615
Per Capita Revenue:	$158	$71	$45
Per Capita Expenditures:	$176	$68	$43
Revenues over (under) Expenditures:	-$92,076	-$729	$3,611
Ratio of Fund Balance to Expenditures:	0.96%	128.59%	72.27%
Ending Fund Balance for FY 14:	$8,536	$183,517	$74,165
Per Capita Ending Fund Balance:	$2	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$95,337	$90,090	$
Total Unrestricted Net Assets:	$125,531	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,554,313	$281,889	$
Per Capita Debt:	$309	$52	$
General Obligation Debt over EAV:	1.12%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Oregon Park District

Unit Code: 071/020/12 **County:** Ogle

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$5,570,997
Equalized Assessed Valuation:	$637,389,111
Population:	6,800
Employees:	
Full Time:	18
Part Time:	58
Salaries Paid:	$1,320,522

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,940,466	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$285	$108	$75
Revenue Collected During FY 14:	$3,150,601	$6,374,916	$3,406,713
Expenditures During FY 14:	$4,483,048	$6,019,868	$3,419,923
Per Capita Revenue:	$463	$256	$172
Per Capita Expenditures:	$659	$246	$152
Revenues over (under) Expenditures:	-$1,332,447	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	24.87%	54.55%	47.83%
Ending Fund Balance for FY 14:	$1,115,019	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$164	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$531,528	$1,467,362	$848,531
Total Unrestricted Net Assets:	$603,897	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,325,657	$9,336,387	$6,292,315
Per Capita Debt:	$342	$366	$223
General Obligation Debt over EAV:	0.36%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Oswegoland Park District

Unit Code: 047/010/12 **County:** Kendall

Fiscal Year End: 12/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $14,852,895

Equalized Assessed Valuation: $1,182,880,363

Population: 52,710

Employees:

Full Time: 48

Part Time: 704

Salaries Paid: $5,045,715

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,954,122	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$94	$108	$75
Revenue Collected During FY 14:	$9,396,555	$6,374,916	$3,406,713
Expenditures During FY 14:	$8,351,631	$6,019,868	$3,419,923
Per Capita Revenue:	$178	$256	$172
Per Capita Expenditures:	$158	$246	$152
Revenues over (under) Expenditures:	$1,044,924	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	70.10%	54.55%	47.83%
Ending Fund Balance for FY 14:	$5,854,420	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$111	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,118,332	$1,467,362	$848,531
Total Unrestricted Net Assets:	$6,097,100	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$12,190,000	$9,336,387	$6,292,315
Per Capita Debt:	$231	$366	$223
General Obligation Debt over EAV:	1.03%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,239,567	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$80	$50	$
Revenue Collected During FY 14:	$1,408,808	$622,050	$
Expenditures During FY 14:	$1,630,994	$663,952	$
Per Capita Revenue:	$27	$21	$
Per Capita Expenditures:	$31	$22	$
Operating Income (loss):	-$222,186	-$41,902	$
Ratio of Retained Earnings to Expenditures:	263.49%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$4,297,558	$1,557,725	$
Per Capita Ending Retained Earnings:	$82	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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: 12/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $29,873,020

Equalized Assessed Valuation: $1,958,627,179

Population: 83,000

Employees:

Full Time: 77

Part Time: 1,189

Salaries Paid: $8,037,948

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$17,503,256	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$211	$108	$75
Revenue Collected During FY 14:	$17,940,638	$6,374,916	$3,406,713
Expenditures During FY 14:	$17,807,295	$6,019,868	$3,419,923
Per Capita Revenue:	$216	$256	$172
Per Capita Expenditures:	$215	$246	$152
Revenues over (under) Expenditures:	$133,343	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	99.71%	54.55%	47.83%
Ending Fund Balance for FY 14:	$17,755,319	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$214	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,405,529	$1,467,362	$848,531
Total Unrestricted Net Assets:	$18,264,660	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$18,149,407	$9,336,387	$6,292,315
Per Capita Debt:	$219	$366	$223
General Obligation Debt over EAV:	0.51%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$1,011,337	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$12	$50	$
Revenue Collected During FY 14:	$1,770,187	$622,050	$
Expenditures During FY 14:	$1,827,115	$663,952	$
Per Capita Revenue:	$21	$21	$
Per Capita Expenditures:	$22	$22	$
Operating Income (loss):	-$56,928	-$41,902	$
Ratio of Retained Earnings to Expenditures:	66.23%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$1,210,034	$1,557,725	$
Per Capita Ending Retained Earnings:	$15	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$27,323,404
Equalized Assessed Valuation:	$1,308,219,698
Population:	37,480
Employees:	
Full Time:	54
Part Time:	663
Salaries Paid:	$5,885,761

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,227,183	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$139	$108	$75
Revenue Collected During FY 14:	$14,923,795	$6,374,916	$3,406,713
Expenditures During FY 14:	$13,803,922	$6,019,868	$3,419,923
Per Capita Revenue:	$398	$256	$172
Per Capita Expenditures:	$368	$246	$152
Revenues over (under) Expenditures:	$1,119,873	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	38.12%	54.55%	47.83%
Ending Fund Balance for FY 14:	$5,262,056	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$140	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$7,418,953	$1,467,362	$848,531
Total Unrestricted Net Assets:	$1,093,793	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$20,575,694	$9,336,387	$6,292,315
Per Capita Debt:	$549	$366	$223
General Obligation Debt over EAV:	1.57%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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:	1/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$511,077
Equalized Assessed Valuation:	$48,930,293
Population:	4,448
Employees:	
Full Time:	1
Part Time:	49
Salaries Paid:	$83,919

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$71,471	$171,511	$66,924
Per Capita Beginning Fund Balance:	$16	$54	$27
Revenue Collected During FY 14:	$290,274	$229,458	$136,185
Expenditures During FY 14:	$254,262	$230,187	$125,615
Per Capita Revenue:	$65	$71	$45
Per Capita Expenditures:	$57	$68	$43
Revenues over (under) Expenditures:	$36,012	-$729	$3,611
Ratio of Fund Balance to Expenditures:	42.27%	128.59%	72.27%
Ending Fund Balance for FY 14:	$107,483	$183,517	$74,165
Per Capita Ending Fund Balance:	$24	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$45,254	$11,985	$
Total Unreserved Funds:	$62,229	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$100,000	$281,889	$
Per Capita Debt:	$22	$52	$
General Obligation Debt over EAV:	0.20%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$139,470
Equalized Assessed Valuation:	$41,064,337
Population:	3,200
Employees:	
Full Time:	
Part Time:	11
Salaries Paid:	$45,464

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$145,714	$171,511	$66,924
Per Capita Beginning Fund Balance:	$46	$54	$27
Revenue Collected During FY 14:	$122,896	$229,458	$136,185
Expenditures During FY 14:	$138,973	$230,187	$125,615
Per Capita Revenue:	$38	$71	$45
Per Capita Expenditures:	$43	$68	$43
Revenues over (under) Expenditures:	-$16,077	-$729	$3,611
Ratio of Fund Balance to Expenditures:	93.28%	128.59%	72.27%
Ending Fund Balance for FY 14:	$129,637	$183,517	$74,165
Per Capita Ending Fund Balance:	$41	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$129,637	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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: 6/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $7,603,470

Equalized Assessed Valuation: $491,049,969

Population: 34,000

Employees:

Full Time: 33

Part Time: 336

Salaries Paid: $2,557,577

Blended Component Units

Number Submitted = 1

Pekin Park Foundation

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,010,381	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$30	$108	$75
Revenue Collected During FY 14:	$3,717,161	$6,374,916	$3,406,713
Expenditures During FY 14:	$4,083,098	$6,019,868	$3,419,923
Per Capita Revenue:	$109	$256	$172
Per Capita Expenditures:	$120	$246	$152
Revenues over (under) Expenditures:	-$365,937	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	21.76%	54.55%	47.83%
Ending Fund Balance for FY 14:	$888,304	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$26	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$318,213	$1,467,362	$848,531
Total Unrestricted Net Assets:	$576,937	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$8,198,114	$9,336,387	$6,292,315
Per Capita Debt:	$241	$366	$223
General Obligation Debt over EAV:	1.64%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,210,952	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$65	$50	$
Revenue Collected During FY 14:	$2,168,946	$622,050	$
Expenditures During FY 14:	$2,232,409	$663,952	$
Per Capita Revenue:	$64	$21	$
Per Capita Expenditures:	$66	$22	$
Operating Income (loss):	-$63,463	-$41,902	$
Ratio of Retained Earnings to Expenditures:	88.82%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$1,982,879	$1,557,725	$
Per Capita Ending Retained Earnings:	$58	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$509,663
Equalized Assessed Valuation:	$87,242,821
Population:	4,157
Employees:	
Full Time:	1
Part Time:	12
Salaries Paid:	$47,856

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$199,150	$171,511	$66,924
Per Capita Beginning Fund Balance:	$48	$54	$27
Revenue Collected During FY 14:	$309,514	$229,458	$136,185
Expenditures During FY 14:	$495,522	$230,187	$125,615
Per Capita Revenue:	$74	$71	$45
Per Capita Expenditures:	$119	$68	$43
Revenues over (under) Expenditures:	-$186,008	-$729	$3,611
Ratio of Fund Balance to Expenditures:	2.65%	128.59%	72.27%
Ending Fund Balance for FY 14:	$13,142	$183,517	$74,165
Per Capita Ending Fund Balance:	$3	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$13,682	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$740,000	$281,889	$
Per Capita Debt:	$178	$52	$
General Obligation Debt over EAV:	0.85%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$32,200
Equalized Assessed Valuation:	$6,035,467
Population:	1,094
Employees:	
Full Time:	
Part Time:	41
Salaries Paid:	$80,180

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$971	$171,511	$66,924
Per Capita Beginning Fund Balance:	$1	$54	$27
Revenue Collected During FY 14:	$111,644	$229,458	$136,185
Expenditures During FY 14:	$26,185	$230,187	$125,615
Per Capita Revenue:	$102	$71	$45
Per Capita Expenditures:	$24	$68	$43
Revenues over (under) Expenditures:	$85,459	-$729	$3,611
Ratio of Fund Balance to Expenditures:	330.07%	128.59%	72.27%
Ending Fund Balance for FY 14:	$86,430	$183,517	$74,165
Per Capita Ending Fund Balance:	$79	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$1,500	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Pitman Township Park District

Unit Code: 068/025/12 **County:** Montgomery

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: $38,500

Equalized Assessed Valuation: $9,583,583

Population: 508

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,632	$171,511	$66,924
Per Capita Beginning Fund Balance:	$7	$54	$27
Revenue Collected During FY 14:	$36,316	$229,458	$136,185
Expenditures During FY 14:	$39,004	$230,187	$125,615
Per Capita Revenue:	$71	$71	$45
Per Capita Expenditures:	$77	$68	$43
Revenues over (under) Expenditures:	-$2,688	-$729	$3,611
Ratio of Fund Balance to Expenditures:	2.42%	128.59%	72.27%
Ending Fund Balance for FY 14:	$944	$183,517	$74,165
Per Capita Ending Fund Balance:	$2	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$3,632	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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:	6/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$11,271,877
Equalized Assessed Valuation:	$2,245,886,204
Population:	125,000
Employees:	
Full Time:	51
Part Time:	174
Salaries Paid:	$2,812,905

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,509,858	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$36	$108	$75
Revenue Collected During FY 14:	$6,402,542	$6,374,916	$3,406,713
Expenditures During FY 14:	$6,200,234	$6,019,868	$3,419,923
Per Capita Revenue:	$51	$256	$172
Per Capita Expenditures:	$50	$246	$152
Revenues over (under) Expenditures:	$202,308	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	75.76%	54.55%	47.83%
Ending Fund Balance for FY 14:	$4,697,181	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$38	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,684,959	$1,467,362	$848,531
Total Unrestricted Net Assets:	$3,655,300	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,575,000	$9,336,387	$6,292,315
Per Capita Debt:	$37	$366	$223
General Obligation Debt over EAV:	0.20%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$84,900	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$1	$50	$
Revenue Collected During FY 14:	$157,996	$622,050	$
Expenditures During FY 14:	$155,255	$663,952	$
Per Capita Revenue:	$1	$21	$
Per Capita Expenditures:	$1	$22	$
Operating Income (loss):	$2,741	-$41,902	$
Ratio of Retained Earnings to Expenditures:	66.10%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$102,626	$1,557,725	$
Per Capita Ending Retained Earnings:	$1	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,760,157
Equalized Assessed Valuation:	$579,799,837
Population:	10,696
Employees:	
Full Time:	10
Part Time:	120
Salaries Paid:	$1,012,363

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$4,022,636	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$376	$108	$75
Revenue Collected During FY 14:	$2,027,572	$6,374,916	$3,406,713
Expenditures During FY 14:	$1,368,766	$6,019,868	$3,419,923
Per Capita Revenue:	$190	$256	$172
Per Capita Expenditures:	$128	$246	$152
Revenues over (under) Expenditures:	$658,806	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	254.22%	54.55%	47.83%
Ending Fund Balance for FY 14:	$3,479,631	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$325	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,532,954	$1,467,362	$848,531
Total Unrestricted Net Assets:	$5,207,436	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$6,568,825	$9,336,387	$6,292,315
Per Capita Debt:	$614	$366	$223
General Obligation Debt over EAV:	1.14%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$2,987,556	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$279	$50	$
Revenue Collected During FY 14:	$100,980	$622,050	$
Expenditures During FY 14:	$401,390	$663,952	$
Per Capita Revenue:	$9	$21	$
Per Capita Expenditures:	$38	$22	$
Operating Income (loss):	-$300,410	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: $40,046

Equalized Assessed Valuation: $17,308,148

Population: 2,600

Employees:

Full Time:

Part Time: 15

Salaries Paid: $15,522

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$117,095	$171,511	$66,924
Per Capita Beginning Fund Balance:	$45	$54	$27
Revenue Collected During FY 14:	$41,720	$229,458	$136,185
Expenditures During FY 14:	$43,108	$230,187	$125,615
Per Capita Revenue:	$16	$71	$45
Per Capita Expenditures:	$17	$68	$43
Revenues over (under) Expenditures:	-$1,388	-$729	$3,611
Ratio of Fund Balance to Expenditures:	268.28%	128.59%	72.27%
Ending Fund Balance for FY 14:	$115,649	$183,517	$74,165
Per Capita Ending Fund Balance:	$44	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$102,552	$11,985	$
Total Unreserved Funds:	$13,098	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$10,747	$281,889	$
Per Capita Debt:	$4	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Pleasure Driveway Park District

Unit Code: 072/030/12 **County:** Peoria

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$100,162,391
Equalized Assessed Valuation:	$2,039,786,880
Population:	130,000
Employees:	
Full Time:	176
Part Time:	1,085
Salaries Paid:	$13,143,541

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$9,782,176	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$75	$108	$75
Revenue Collected During FY 14:	$41,429,850	$6,374,916	$3,406,713
Expenditures During FY 14:	$41,820,986	$6,019,868	$3,419,923
Per Capita Revenue:	$319	$256	$172
Per Capita Expenditures:	$322	$246	$152
Revenues over (under) Expenditures:	-$391,136	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	24.39%	54.55%	47.83%
Ending Fund Balance for FY 14:	$10,202,161	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$78	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$596,040	$1,467,362	$848,531
Total Unrestricted Net Assets:	$3,602,180	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$11,820,000	$9,336,387	$6,292,315
Per Capita Debt:	$91	$366	$223
General Obligation Debt over EAV:	0.22%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Posen Park District

Unit Code: 016/610/12 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$475,000
Equalized Assessed Valuation:	$54,177,214
Population:	5,987
Employees:	
Full Time:	1
Part Time:	2
Salaries Paid:	$44,077

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$279,231	$171,511	$66,924
Per Capita Beginning Fund Balance:	$47	$54	$27
Revenue Collected During FY 14:	$152,740	$229,458	$136,185
Expenditures During FY 14:	$248,217	$230,187	$125,615
Per Capita Revenue:	$26	$71	$45
Per Capita Expenditures:	$41	$68	$43
Revenues over (under) Expenditures:	-$95,477	-$729	$3,611
Ratio of Fund Balance to Expenditures:	74.03%	128.59%	72.27%
Ending Fund Balance for FY 14:	$183,754	$183,517	$74,165
Per Capita Ending Fund Balance:	$31	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$73,468	$90,090	$
Total Unrestricted Net Assets:	$110,286	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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:	6/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,173,956
Equalized Assessed Valuation:	$134,914,915
Population:	7,463
Employees:	
Full Time:	11
Part Time:	80
Salaries Paid:	$682,265

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$	$171,511	$66,924
Per Capita Beginning Fund Balance:	$	$54	$27
Revenue Collected During FY 14:	$1	$229,458	$136,185
Expenditures During FY 14:	$1	$230,187	$125,615
Per Capita Revenue:	$	$71	$45
Per Capita Expenditures:	$	$68	$43
Revenues over (under) Expenditures:	$	-$729	$3,611
Ratio of Fund Balance to Expenditures:	0.00%	128.59%	72.27%
Ending Fund Balance for FY 14:	$	$183,517	$74,165
Per Capita Ending Fund Balance:	$	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,258,420	$281,889	$
Per Capita Debt:	$303	$52	$
General Obligation Debt over EAV:	0.59%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,737,706	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$501	$4	$
Revenue Collected During FY 14:	$1,865,460	$14,963	$
Expenditures During FY 14:	$1,866,289	$16,625	$
Per Capita Revenue:	$250	$2	$
Per Capita Expenditures:	$250	$2	$
Operating Income (loss):	-$829	-$1,662	$
Ratio of Retained Earnings to Expenditures:	200.23%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$3,736,877	$32,672	$
Per Capita Ending Retained Earnings:	$501	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$612,200
Equalized Assessed Valuation:	$41,818,313
Population:	2,600
Employees:	
Full Time:	1
Part Time:	15
Salaries Paid:	$131,132

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$90,529	$171,511	$66,924
Per Capita Beginning Fund Balance:	$35	$54	$27
Revenue Collected During FY 14:	$383,251	$229,458	$136,185
Expenditures During FY 14:	$485,091	$230,187	$125,615
Per Capita Revenue:	$147	$71	$45
Per Capita Expenditures:	$187	$68	$43
Revenues over (under) Expenditures:	-$101,840	-$729	$3,611
Ratio of Fund Balance to Expenditures:	23.44%	128.59%	72.27%
Ending Fund Balance for FY 14:	$113,689	$183,517	$74,165
Per Capita Ending Fund Balance:	$44	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$113,689	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$181,277	$281,889	$
Per Capita Debt:	$70	$52	$
General Obligation Debt over EAV:	0.30%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$5,445,805
Equalized Assessed Valuation:	$293,362,756
Population:	15,000
Employees:	
Full Time:	15
Part Time:	65
Salaries Paid:	$1,450,410

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,207,620	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$81	$108	$75
Revenue Collected During FY 14:	$4,048,691	$6,374,916	$3,406,713
Expenditures During FY 14:	$3,396,793	$6,019,868	$3,419,923
Per Capita Revenue:	$270	$256	$172
Per Capita Expenditures:	$226	$246	$152
Revenues over (under) Expenditures:	$651,898	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	43.86%	54.55%	47.83%
Ending Fund Balance for FY 14:	$1,489,858	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$99	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$535,279	$1,467,362	$848,531
Total Unrestricted Net Assets:	$1,724,997	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$8,235,990	$9,336,387	$6,292,315
Per Capita Debt:	$549	$366	$223
General Obligation Debt over EAV:	0.19%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$55,000
Equalized Assessed Valuation:	$23,243,402
Population:	2,198
Employees:	
Full Time:	1
Part Time:	8
Salaries Paid:	$5,771

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$36,377	$171,511	$66,924
Per Capita Beginning Fund Balance:	$17	$54	$27
Revenue Collected During FY 14:	$68,888	$229,458	$136,185
Expenditures During FY 14:	$50,137	$230,187	$125,615
Per Capita Revenue:	$31	$71	$45
Per Capita Expenditures:	$23	$68	$43
Revenues over (under) Expenditures:	$18,751	-$729	$3,611
Ratio of Fund Balance to Expenditures:	109.95%	128.59%	72.27%
Ending Fund Balance for FY 14:	$55,128	$183,517	$74,165
Per Capita Ending Fund Balance:	$25	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Quincy Park District

Unit Code: 001/010/12 **County:** Adams

Fiscal Year End: 12/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $11,477,003

Equalized Assessed Valuation: $596,353,289

Population: 40,715

Employees:

Full Time: 26

Part Time: 235

Salaries Paid: $1,804,863

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,812,555	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$69	$108	$75
Revenue Collected During FY 14:	$3,354,592	$6,374,916	$3,406,713
Expenditures During FY 14:	$2,940,983	$6,019,868	$3,419,923
Per Capita Revenue:	$82	$256	$172
Per Capita Expenditures:	$72	$246	$152
Revenues over (under) Expenditures:	$413,609	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	104.30%	54.55%	47.83%
Ending Fund Balance for FY 14:	$3,067,309	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$75	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,231,702	$1,467,362	$848,531
Total Unrestricted Net Assets:	$1,012,388	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$803,031	$9,336,387	$6,292,315
Per Capita Debt:	$20	$366	$223
General Obligation Debt over EAV:	0.11%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,250,900	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$80	$50	$
Revenue Collected During FY 14:	$1,076,608	$622,050	$
Expenditures During FY 14:	$1,225,164	$663,952	$
Per Capita Revenue:	$26	$21	$
Per Capita Expenditures:	$30	$22	$
Operating Income (loss):	-$148,556	-$41,902	$
Ratio of Retained Earnings to Expenditures:	255.78%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$3,133,712	$1,557,725	$
Per Capita Ending Retained Earnings:	$77	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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:	12/31/2014
Accounting Method:	Combination
Appropriation or Budget:	$905,245
Equalized Assessed Valuation:	$86,424,581
Population:	13,100
Employees:	
Full Time:	3
Part Time:	50
Salaries Paid:	$208,187

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$93,778	$171,511	$66,924
Per Capita Beginning Fund Balance:	$7	$54	$27
Revenue Collected During FY 14:	$700,620	$229,458	$136,185
Expenditures During FY 14:	$777,898	$230,187	$125,615
Per Capita Revenue:	$53	$71	$45
Per Capita Expenditures:	$59	$68	$43
Revenues over (under) Expenditures:	-$77,278	-$729	$3,611
Ratio of Fund Balance to Expenditures:	17.55%	128.59%	72.27%
Ending Fund Balance for FY 14:	$136,500	$183,517	$74,165
Per Capita Ending Fund Balance:	$10	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$83,060	$11,985	$
Total Unreserved Funds:	$53,440	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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: 7/31/2014

Accounting Method: Cash

Appropriation or Budget: $45,318

Equalized Assessed Valuation: $10,870,266

Population: 900

Employees:

Full Time:

Part Time: 3

Salaries Paid: $7,900

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$13,047	$171,511	$66,924
Per Capita Beginning Fund Balance:	$14	$54	$27
Revenue Collected During FY 14:	$33,778	$229,458	$136,185
Expenditures During FY 14:	$23,804	$230,187	$125,615
Per Capita Revenue:	$38	$71	$45
Per Capita Expenditures:	$26	$68	$43
Revenues over (under) Expenditures:	$9,974	-$729	$3,611
Ratio of Fund Balance to Expenditures:	96.71%	128.59%	72.27%
Ending Fund Balance for FY 14:	$23,021	$183,517	$74,165
Per Capita Ending Fund Balance:	$26	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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:	6/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$766,475
Equalized Assessed Valuation:	$441,605,453
Population:	73,000
Employees:	
Full Time:	5
Part Time:	58
Salaries Paid:	$392,511

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$439,280	$171,511	$66,924
Per Capita Beginning Fund Balance:	$6	$54	$27
Revenue Collected During FY 14:	$723,937	$229,458	$136,185
Expenditures During FY 14:	$714,814	$230,187	$125,615
Per Capita Revenue:	$10	$71	$45
Per Capita Expenditures:	$10	$68	$43
Revenues over (under) Expenditures:	$9,123	-$729	$3,611
Ratio of Fund Balance to Expenditures:	59.09%	128.59%	72.27%
Ending Fund Balance for FY 14:	$422,403	$183,517	$74,165
Per Capita Ending Fund Balance:	$6	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$231,843	$90,090	$
Total Unrestricted Net Assets:	$717,331	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,191,676
Equalized Assessed Valuation:	$529,450,956
Population:	11,172
Employees:	
Full Time:	9
Part Time:	38
Salaries Paid:	$521,366

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$720,553	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$64	$108	$75
Revenue Collected During FY 14:	$1,937,206	$6,374,916	$3,406,713
Expenditures During FY 14:	$1,466,722	$6,019,868	$3,419,923
Per Capita Revenue:	$173	$256	$172
Per Capita Expenditures:	$131	$246	$152
Revenues over (under) Expenditures:	$470,484	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	43.02%	54.55%	47.83%
Ending Fund Balance for FY 14:	$631,037	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$56	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$95,811	$1,467,362	$848,531
Total Unrestricted Net Assets:	$2,482,921	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$196,040	$9,336,387	$6,292,315
Per Capita Debt:	$18	$366	$223
General Obligation Debt over EAV:	0.04%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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: 12/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $7,466,912

Equalized Assessed Valuation: $419,786,119

Population: 15,000

Employees:

Full Time: 25

Part Time: 215

Salaries Paid: $1,672,076

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$678,448	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$45	$108	$75
Revenue Collected During FY 14:	$4,369,591	$6,374,916	$3,406,713
Expenditures During FY 14:	$4,069,370	$6,019,868	$3,419,923
Per Capita Revenue:	$291	$256	$172
Per Capita Expenditures:	$271	$246	$152
Revenues over (under) Expenditures:	$300,221	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	24.05%	54.55%	47.83%
Ending Fund Balance for FY 14:	$978,669	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$65	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$653,661	$1,467,362	$848,531
Total Unrestricted Net Assets:	$4,144,893	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$7,675,000	$9,336,387	$6,292,315
Per Capita Debt:	$512	$366	$223
General Obligation Debt over EAV:	0.00%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$135,800
Equalized Assessed Valuation:	$27,643,002
Population:	2,065
Employees:	
Full Time:	
Part Time:	17
Salaries Paid:	$40,132

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$71,678	$171,511	$66,924
Per Capita Beginning Fund Balance:	$35	$54	$27
Revenue Collected During FY 14:	$149,932	$229,458	$136,185
Expenditures During FY 14:	$119,247	$230,187	$125,615
Per Capita Revenue:	$73	$71	$45
Per Capita Expenditures:	$58	$68	$43
Revenues over (under) Expenditures:	$30,685	-$729	$3,611
Ratio of Fund Balance to Expenditures:	85.84%	128.59%	72.27%
Ending Fund Balance for FY 14:	$102,363	$183,517	$74,165
Per Capita Ending Fund Balance:	$50	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$102,363	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Rockford Park District

Unit Code: 101/010/12 **County:** Winnebago

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$53,850,718
Equalized Assessed Valuation:	$2,109,477,022
Population:	199,463
Employees:	
Full Time:	177
Part Time:	1,656
Salaries Paid:	$15,199,855

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$8,794,378	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$44	$108	$75
Revenue Collected During FY 14:	$30,477,926	$6,374,916	$3,406,713
Expenditures During FY 14:	$29,090,520	$6,019,868	$3,419,923
Per Capita Revenue:	$153	$256	$172
Per Capita Expenditures:	$146	$246	$152
Revenues over (under) Expenditures:	$1,387,406	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	30.28%	54.55%	47.83%
Ending Fund Balance for FY 14:	$8,809,894	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$44	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$17,906,021	$1,467,362	$848,531
Total Unrestricted Net Assets:	-$10,571,903	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$33,478,555	$9,336,387	$6,292,315
Per Capita Debt:	$168	$366	$223
General Obligation Debt over EAV:	0.62%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$10,340,000
Equalized Assessed Valuation:	$668,807,892
Population:	22,500
Employees:	
Full Time:	36
Part Time:	125
Salaries Paid:	$2,723,283

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,548,165	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$69	$108	$75
Revenue Collected During FY 14:	$6,839,799	$6,374,916	$3,406,713
Expenditures During FY 14:	$6,429,994	$6,019,868	$3,419,923
Per Capita Revenue:	$304	$256	$172
Per Capita Expenditures:	$286	$246	$152
Revenues over (under) Expenditures:	$409,805	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	25.92%	54.55%	47.83%
Ending Fund Balance for FY 14:	$1,666,567	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$74	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,073,452	$1,467,362	$848,531
Total Unrestricted Net Assets:	$1,252,681	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,246,412	$9,336,387	$6,292,315
Per Capita Debt:	$144	$366	$223
General Obligation Debt over EAV:	0.47%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $4,634,022

Equalized Assessed Valuation: $430,541,906

Population: 22,763

Employees:

Full Time: 11

Part Time: 157

Salaries Paid: $1,154,698

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,568,714	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$69	$108	$75
Revenue Collected During FY 14:	$2,813,805	$6,374,916	$3,406,713
Expenditures During FY 14:	$2,344,653	$6,019,868	$3,419,923
Per Capita Revenue:	$124	$256	$172
Per Capita Expenditures:	$103	$246	$152
Revenues over (under) Expenditures:	$469,152	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	79.78%	54.55%	47.83%
Ending Fund Balance for FY 14:	$1,870,598	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$82	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$580,659	$1,467,362	$848,531
Total Unrestricted Net Assets:	$4,144,974	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,129,987	$9,336,387	$6,292,315
Per Capita Debt:	$181	$366	$223
General Obligation Debt over EAV:	0.68%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$2,605,887
Equalized Assessed Valuation:	$268,223,090
Population:	4,220
Employees:	
Full Time:	7
Part Time:	15
Salaries Paid:	$489,808

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$701,384	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$166	$108	$75
Revenue Collected During FY 14:	$1,203,678	$6,374,916	$3,406,713
Expenditures During FY 14:	$1,155,186	$6,019,868	$3,419,923
Per Capita Revenue:	$285	$256	$172
Per Capita Expenditures:	$274	$246	$152
Revenues over (under) Expenditures:	$48,492	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	64.91%	54.55%	47.83%
Ending Fund Balance for FY 14:	$749,876	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$178	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$607,262	$1,467,362	$848,531
Total Unrestricted Net Assets:	$491,752	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$666,000	$9,336,387	$6,292,315
Per Capita Debt:	$158	$366	$223
General Obligation Debt over EAV:	0.25%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: $63,367

Equalized Assessed Valuation: $19,245,140

Population: 1,307

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$28,922	$171,511	$66,924
Per Capita Beginning Fund Balance:	$22	$54	$27
Revenue Collected During FY 14:	$79,187	$229,458	$136,185
Expenditures During FY 14:	$58,673	$230,187	$125,615
Per Capita Revenue:	$61	$71	$45
Per Capita Expenditures:	$45	$68	$43
Revenues over (under) Expenditures:	$20,514	-$729	$3,611
Ratio of Fund Balance to Expenditures:	84.26%	128.59%	72.27%
Ending Fund Balance for FY 14:	$49,436	$183,517	$74,165
Per Capita Ending Fund Balance:	$38	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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:	6/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$12,088,330
Equalized Assessed Valuation:	$713,714,254
Population:	58,000
Employees:	
Full Time:	47
Part Time:	327
Salaries Paid:	$3,564,476

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,071,224	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$53	$108	$75
Revenue Collected During FY 14:	$8,497,278	$6,374,916	$3,406,713
Expenditures During FY 14:	$7,825,530	$6,019,868	$3,419,923
Per Capita Revenue:	$147	$256	$172
Per Capita Expenditures:	$135	$246	$152
Revenues over (under) Expenditures:	$671,748	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	47.83%	54.55%	47.83%
Ending Fund Balance for FY 14:	$3,742,972	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$65	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,091,492	$1,467,362	$848,531
Total Unrestricted Net Assets:	$2,071,948	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$8,390,000	$9,336,387	$6,292,315
Per Capita Debt:	$145	$366	$223
General Obligation Debt over EAV:	0.27%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$803,929
Equalized Assessed Valuation:	$396,020,183
Population:	1,542
Employees:	
Full Time:	3
Part Time:	34
Salaries Paid:	$202,136

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$204,923	$171,511	$66,924
Per Capita Beginning Fund Balance:	$133	$54	$27
Revenue Collected During FY 14:	$673,615	$229,458	$136,185
Expenditures During FY 14:	$572,378	$230,187	$125,615
Per Capita Revenue:	$437	$71	$45
Per Capita Expenditures:	$371	$68	$43
Revenues over (under) Expenditures:	$101,237	-$729	$3,611
Ratio of Fund Balance to Expenditures:	67.33%	128.59%	72.27%
Ending Fund Balance for FY 14:	$385,400	$183,517	$74,165
Per Capita Ending Fund Balance:	$250	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	-$109,601	$90,090	$
Total Unrestricted Net Assets:	$498,631	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$270,000	$281,889	$
Per Capita Debt:	$175	$52	$
General Obligation Debt over EAV:	0.03%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Salt Creek Rural Park District

Unit Code: 016/700/12 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$4,716,559
Equalized Assessed Valuation:	$144,723,995
Population:	8,500
Employees:	
Full Time:	15
Part Time:	155
Salaries Paid:	$1,081,450

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$742,453	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$87	$108	$75
Revenue Collected During FY 14:	$2,458,078	$6,374,916	$3,406,713
Expenditures During FY 14:	$2,162,216	$6,019,868	$3,419,923
Per Capita Revenue:	$289	$256	$172
Per Capita Expenditures:	$254	$246	$152
Revenues over (under) Expenditures:	$295,862	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	48.02%	54.55%	47.83%
Ending Fund Balance for FY 14:	$1,038,315	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$122	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$276,460	$1,467,362	$848,531
Total Unrestricted Net Assets:	$2,109,601	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,830,000	$9,336,387	$6,292,315
Per Capita Debt:	$451	$366	$223
General Obligation Debt over EAV:	0.45%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: San Jose Park District

Unit Code: 060/020/12 **County:** Mason

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: $26,805

Equalized Assessed Valuation: $15,785,041

Population: 850

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$9,195	$171,511	$66,924
Per Capita Beginning Fund Balance:	$11	$54	$27
Revenue Collected During FY 14:	$34,935	$229,458	$136,185
Expenditures During FY 14:	$26,805	$230,187	$125,615
Per Capita Revenue:	$41	$71	$45
Per Capita Expenditures:	$32	$68	$43
Revenues over (under) Expenditures:	$8,130	-$729	$3,611
Ratio of Fund Balance to Expenditures:	64.63%	128.59%	72.27%
Ending Fund Balance for FY 14:	$17,325	$183,517	$74,165
Per Capita Ending Fund Balance:	$20	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Sandwich Park District

Unit Code: 019/060/12 **County:** Dekalb

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$737,487
Equalized Assessed Valuation:	$130,555,410
Population:	5,624
Employees:	
Full Time:	2
Part Time:	20
Salaries Paid:	$259,021

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$153,862	$171,511	$66,924
Per Capita Beginning Fund Balance:	$27	$54	$27
Revenue Collected During FY 14:	$633,368	$229,458	$136,185
Expenditures During FY 14:	$634,193	$230,187	$125,615
Per Capita Revenue:	$113	$71	$45
Per Capita Expenditures:	$113	$68	$43
Revenues over (under) Expenditures:	-$825	-$729	$3,611
Ratio of Fund Balance to Expenditures:	24.13%	128.59%	72.27%
Ending Fund Balance for FY 14:	$153,037	$183,517	$74,165
Per Capita Ending Fund Balance:	$27	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$152,837	$90,090	$
Total Unrestricted Net Assets:	$69,558	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$314,094	$281,889	$
Per Capita Debt:	$56	$52	$
General Obligation Debt over EAV:	0.23%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Savanna Park District

Unit Code: 008/020/12 **County:** Carroll

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$844,641
Equalized Assessed Valuation:	$35,623,818
Population:	5,000
Employees:	
Full Time:	2
Part Time:	22
Salaries Paid:	$100,231

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$68,957	$171,511	$66,924
Per Capita Beginning Fund Balance:	$14	$54	$27
Revenue Collected During FY 14:	$216,477	$229,458	$136,185
Expenditures During FY 14:	$201,385	$230,187	$125,615
Per Capita Revenue:	$43	$71	$45
Per Capita Expenditures:	$40	$68	$43
Revenues over (under) Expenditures:	$15,092	-$729	$3,611
Ratio of Fund Balance to Expenditures:	41.74%	128.59%	72.27%
Ending Fund Balance for FY 14:	$84,049	$183,517	$74,165
Per Capita Ending Fund Balance:	$17	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$184,215	$90,090	$
Total Unrestricted Net Assets:	$84,029	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$40,000	$281,889	$
Per Capita Debt:	$8	$52	$
General Obligation Debt over EAV:	0.11%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$423,440	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$85	$4	$
Revenue Collected During FY 14:	$99,940	$14,963	$
Expenditures During FY 14:	$190,660	$16,625	$
Per Capita Revenue:	$20	$2	$
Per Capita Expenditures:	$38	$2	$
Operating Income (loss):	-$90,720	-$1,662	$
Ratio of Retained Earnings to Expenditures:	174.51%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$332,720	$32,672	$
Per Capita Ending Retained Earnings:	$67	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Schaumburg Park District

Unit Code: 016/710/12 **County:** Cook

Fiscal Year End:	3/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$51,140,305
Equalized Assessed Valuation:	$3,079,261,878
Population:	74,227
Employees:	
Full Time:	106
Part Time:	850
Salaries Paid:	$11,075,865

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$6,110,518	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$82	$108	$75
Revenue Collected During FY 14:	$20,408,737	$6,374,916	$3,406,713
Expenditures During FY 14:	$19,304,466	$6,019,868	$3,419,923
Per Capita Revenue:	$275	$256	$172
Per Capita Expenditures:	$260	$246	$152
Revenues over (under) Expenditures:	$1,104,271	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	37.42%	54.55%	47.83%
Ending Fund Balance for FY 14:	$7,222,789	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$97	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,746,671	$1,467,362	$848,531
Total Unrestricted Net Assets:	$4,875,865	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$18,945,000	$9,336,387	$6,292,315
Per Capita Debt:	$255	$366	$223
General Obligation Debt over EAV:	0.62%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$23,121,073	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$311	$50	$
Revenue Collected During FY 14:	$2,293,001	$622,050	$
Expenditures During FY 14:	$3,345,798	$663,952	$
Per Capita Revenue:	$31	$21	$
Per Capita Expenditures:	$45	$22	$
Operating Income (loss):	-$1,052,797	-$41,902	$
Ratio of Retained Earnings to Expenditures:	707.01%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$23,655,258	$1,557,725	$
Per Capita Ending Retained Earnings:	$319	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Seward Park District

Unit Code: 101/035/12 **County:** Winnebago

Fiscal Year End: 4/1/2014

Accounting Method: Cash

Appropriation or Budget: $64,660

Equalized Assessed Valuation: $22,084,138

Population: 650

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$	$171,511	$66,924
Per Capita Beginning Fund Balance:	$	$54	$27
Revenue Collected During FY 14:	$85,249	$229,458	$136,185
Expenditures During FY 14:	$64,660	$230,187	$125,615
Per Capita Revenue:	$131	$71	$45
Per Capita Expenditures:	$99	$68	$43
Revenues over (under) Expenditures:	$20,589	-$729	$3,611
Ratio of Fund Balance to Expenditures:	31.84%	128.59%	72.27%
Ending Fund Balance for FY 14:	$20,589	$183,517	$74,165
Per Capita Ending Fund Balance:	$32	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Skokie Park District

Unit Code: 016/720/12 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$31,084,045
Equalized Assessed Valuation:	$2,043,505,869
Population:	64,784
Employees:	
Full Time:	75
Part Time:	350
Salaries Paid:	$8,769,947

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$7,008,960	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$108	$108	$75
Revenue Collected During FY 14:	$17,654,187	$6,374,916	$3,406,713
Expenditures During FY 14:	$16,693,477	$6,019,868	$3,419,923
Per Capita Revenue:	$273	$256	$172
Per Capita Expenditures:	$258	$246	$152
Revenues over (under) Expenditures:	$960,710	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	49.32%	54.55%	47.83%
Ending Fund Balance for FY 14:	$8,233,478	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$127	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	-$6,510,505	$1,467,362	$848,531
Total Unrestricted Net Assets:	$7,865,223	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$37,361,651	$9,336,387	$6,292,315
Per Capita Debt:	$577	$366	$223
General Obligation Debt over EAV:	1.83%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: South Barrington Park District

Unit Code: 016/725/12 **County:** Cook

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$6,005,176
Equalized Assessed Valuation:	$406,223,194
Population:	4,800
Employees:	
Full Time:	17
Part Time:	218
Salaries Paid:	$1,525,380

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,286,156	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$685	$108	$75
Revenue Collected During FY 14:	$3,955,951	$6,374,916	$3,406,713
Expenditures During FY 14:	$3,529,342	$6,019,868	$3,419,923
Per Capita Revenue:	$824	$256	$172
Per Capita Expenditures:	$735	$246	$152
Revenues over (under) Expenditures:	$426,609	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	81.25%	54.55%	47.83%
Ending Fund Balance for FY 14:	$2,867,765	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$597	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$1,467,362	$848,531
Total Unrestricted Net Assets:	$3,839,408	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$7,520,000	$9,336,387	$6,292,315
Per Capita Debt:	$1,567	$366	$223
General Obligation Debt over EAV:	0.04%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: South Prairie Park District

Unit Code: 050/060/12 **County:** Lasalle

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$84,117
Equalized Assessed Valuation:	$40,707,092
Population:	5,000
Employees:	
Full Time:	
Part Time:	1
Salaries Paid:	$4,800

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$48,809	$171,511	$66,924
Per Capita Beginning Fund Balance:	$10	$54	$27
Revenue Collected During FY 14:	$35,308	$229,458	$136,185
Expenditures During FY 14:	$51,200	$230,187	$125,615
Per Capita Revenue:	$7	$71	$45
Per Capita Expenditures:	$10	$68	$43
Revenues over (under) Expenditures:	-$15,892	-$729	$3,611
Ratio of Fund Balance to Expenditures:	64.29%	128.59%	72.27%
Ending Fund Balance for FY 14:	$32,917	$183,517	$74,165
Per Capita Ending Fund Balance:	$7	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Springfield Park District

Unit Code: 083/010/12 **County:** Sangamon

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $17,697,709

Equalized Assessed Valuation: $2,476,213,319

Population: 117,006

Employees:

Full Time: 81

Part Time: 194

Salaries Paid: $6,045,003

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	-$609,465	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	-$5	$108	$75
Revenue Collected During FY 14:	$14,503,247	$6,374,916	$3,406,713
Expenditures During FY 14:	$13,210,596	$6,019,868	$3,419,923
Per Capita Revenue:	$124	$256	$172
Per Capita Expenditures:	$113	$246	$152
Revenues over (under) Expenditures:	$1,292,651	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	2.77%	54.55%	47.83%
Ending Fund Balance for FY 14:	$366,196	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$3	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$3,870,102	$1,467,362	$848,531
Total Unrestricted Net Assets:	-$1,796,191	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$14,104,620	$9,336,387	$6,292,315
Per Capita Debt:	$121	$366	$223
General Obligation Debt over EAV:	0.35%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: St. Charles Park District

Unit Code: 045/080/12 **County:** Kane

Fiscal Year End: 12/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $19,279,661

Equalized Assessed Valuation: $2,053,989,252

Population: 33,237

Employees:

Full Time: 76

Part Time: 591

Salaries Paid: $5,348,081

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,309,552	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$160	$108	$75
Revenue Collected During FY 14:	$14,052,853	$6,374,916	$3,406,713
Expenditures During FY 14:	$11,477,032	$6,019,868	$3,419,923
Per Capita Revenue:	$423	$256	$172
Per Capita Expenditures:	$345	$246	$152
Revenues over (under) Expenditures:	$2,575,821	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	48.21%	54.55%	47.83%
Ending Fund Balance for FY 14:	$5,532,906	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$166	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,684,290	$1,467,362	$848,531
Total Unrestricted Net Assets:	$4,483,378	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$32,160,000	$9,336,387	$6,292,315
Per Capita Debt:	$968	$366	$223
General Obligation Debt over EAV:	1.29%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: St. Elmo Park District

Unit Code: 026/010/12 **County:** Fayette

Fiscal Year End: 12/31/2014

Accounting Method: Cash

Appropriation or Budget: $61,000

Equalized Assessed Valuation: $16,455,771

Population: 1,420

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$66,769	$171,511	$66,924
Per Capita Beginning Fund Balance:	$47	$54	$27
Revenue Collected During FY 14:	$42,571	$229,458	$136,185
Expenditures During FY 14:	$36,102	$230,187	$125,615
Per Capita Revenue:	$30	$71	$45
Per Capita Expenditures:	$25	$68	$43
Revenues over (under) Expenditures:	$6,469	-$729	$3,611
Ratio of Fund Balance to Expenditures:	202.86%	128.59%	72.27%
Ending Fund Balance for FY 14:	$73,238	$183,517	$74,165
Per Capita Ending Fund Balance:	$52	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: St. Jacob Park District

Unit Code: 057/025/12 **County:** Madison

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: $69,101

Equalized Assessed Valuation: $54,485,915

Population: 2,102

Employees:

Full Time:

Part Time: 2

Salaries Paid: $10,956

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$30,271	$171,511	$66,924
Per Capita Beginning Fund Balance:	$14	$54	$27
Revenue Collected During FY 14:	$96,134	$229,458	$136,185
Expenditures During FY 14:	$61,501	$230,187	$125,615
Per Capita Revenue:	$46	$71	$45
Per Capita Expenditures:	$29	$68	$43
Revenues over (under) Expenditures:	$34,633	-$729	$3,611
Ratio of Fund Balance to Expenditures:	121.51%	128.59%	72.27%
Ending Fund Balance for FY 14:	$74,732	$183,517	$74,165
Per Capita Ending Fund Balance:	$36	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$74,732	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Sterling Park District

Unit Code: 098/030/12 **County:** Whiteside

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$6,837,350
Equalized Assessed Valuation:	$216,375,718
Population:	20,200
Employees:	
Full Time:	20
Part Time:	200
Salaries Paid:	$1,658,861

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$283,162	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$14	$108	$75
Revenue Collected During FY 14:	$5,338,071	$6,374,916	$3,406,713
Expenditures During FY 14:	$6,175,451	$6,019,868	$3,419,923
Per Capita Revenue:	$264	$256	$172
Per Capita Expenditures:	$306	$246	$152
Revenues over (under) Expenditures:	-$837,380	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	5.61%	54.55%	47.83%
Ending Fund Balance for FY 14:	$346,283	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$17	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$921,227	$1,467,362	$848,531
Total Unrestricted Net Assets:	-$426,545	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$8,313,000	$9,336,387	$6,292,315
Per Capita Debt:	$412	$366	$223
General Obligation Debt over EAV:	0.63%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Stites Park District

Unit Code: 088/040/12 **County:** St. Clair

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $66,150

Equalized Assessed Valuation: $8,900,083

Population: 740

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$217,988	$171,511	$66,924
Per Capita Beginning Fund Balance:	$295	$54	$27
Revenue Collected During FY 14:	$58,172	$229,458	$136,185
Expenditures During FY 14:	$40,512	$230,187	$125,615
Per Capita Revenue:	$79	$71	$45
Per Capita Expenditures:	$55	$68	$43
Revenues over (under) Expenditures:	$17,660	-$729	$3,611
Ratio of Fund Balance to Expenditures:	581.67%	128.59%	72.27%
Ending Fund Balance for FY 14:	$235,648	$183,517	$74,165
Per Capita Ending Fund Balance:	$318	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$215,852	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Stockton Park District

Unit Code: 043/020/12 **County:** Jo Daviess

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$140,950
Equalized Assessed Valuation:	$33,634,530
Population:	3,500
Employees:	
Full Time:	1
Part Time:	12
Salaries Paid:	$67,217

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$174,703	$171,511	$66,924
Per Capita Beginning Fund Balance:	$50	$54	$27
Revenue Collected During FY 14:	$321,491	$229,458	$136,185
Expenditures During FY 14:	$365,141	$230,187	$125,615
Per Capita Revenue:	$92	$71	$45
Per Capita Expenditures:	$104	$68	$43
Revenues over (under) Expenditures:	-$43,650	-$729	$3,611
Ratio of Fund Balance to Expenditures:	35.89%	128.59%	72.27%
Ending Fund Balance for FY 14:	$131,053	$183,517	$74,165
Per Capita Ending Fund Balance:	$37	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$131,053	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Stonington Park District

Unit Code: 011/009/12 **County:** Christian

Fiscal Year End: 10/31/2014

Accounting Method: Cash

Appropriation or Budget: $68,100

Equalized Assessed Valuation: $20,231,572

Population: 1,300

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$55,395	$171,511	$66,924
Per Capita Beginning Fund Balance:	$43	$54	$27
Revenue Collected During FY 14:	$42,510	$229,458	$136,185
Expenditures During FY 14:	$20,477	$230,187	$125,615
Per Capita Revenue:	$33	$71	$45
Per Capita Expenditures:	$16	$68	$43
Revenues over (under) Expenditures:	$22,033	-$729	$3,611
Ratio of Fund Balance to Expenditures:	378.12%	128.59%	72.27%
Ending Fund Balance for FY 14:	$77,428	$183,517	$74,165
Per Capita Ending Fund Balance:	$60	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$77,428	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Streamwood Park District

Unit Code: 016/740/12 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$89,027,000
Equalized Assessed Valuation:	$631,239,253
Population:	40,351
Employees:	
Full Time:	23
Part Time:	150
Salaries Paid:	$2,254,460

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$975,141	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$24	$108	$75
Revenue Collected During FY 14:	$5,020,444	$6,374,916	$3,406,713
Expenditures During FY 14:	$4,832,923	$6,019,868	$3,419,923
Per Capita Revenue:	$124	$256	$172
Per Capita Expenditures:	$120	$246	$152
Revenues over (under) Expenditures:	$187,521	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	21.58%	54.55%	47.83%
Ending Fund Balance for FY 14:	$1,042,772	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$26	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$616,331	$1,467,362	$848,531
Total Unrestricted Net Assets:	$3,752,864	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$7,124,000	$9,336,387	$6,292,315
Per Capita Debt:	$177	$366	$223
General Obligation Debt over EAV:	0.43%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Sugar Grove Park District

Unit Code: 045/020/12 **County:** Kane

Fiscal Year End: 12/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $2,085,000

Equalized Assessed Valuation: $368,045,632

Population: 18,000

Employees:

Full Time: 5

Part Time: 34

Salaries Paid: $407,295

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,236,441	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$69	$108	$75
Revenue Collected During FY 14:	$1,722,807	$6,374,916	$3,406,713
Expenditures During FY 14:	$1,895,502	$6,019,868	$3,419,923
Per Capita Revenue:	$96	$256	$172
Per Capita Expenditures:	$105	$246	$152
Revenues over (under) Expenditures:	-$172,695	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	56.12%	54.55%	47.83%
Ending Fund Balance for FY 14:	$1,063,746	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$59	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$85,408	$1,467,362	$848,531
Total Unrestricted Net Assets:	$978,338	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$9,336,387	$6,292,315
Per Capita Debt:	$	$366	$223
General Obligation Debt over EAV:	0.00%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Summit Park District

Unit Code: 016/750/12 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$4,028,500
Equalized Assessed Valuation:	$133,869,303
Population:	11,054
Employees:	
Full Time:	6
Part Time:	29
Salaries Paid:	$366,217

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	-$530,449	$171,511	$66,924
Per Capita Beginning Fund Balance:	-$48	$54	$27
Revenue Collected During FY 14:	$631,315	$229,458	$136,185
Expenditures During FY 14:	$782,937	$230,187	$125,615
Per Capita Revenue:	$57	$71	$45
Per Capita Expenditures:	$71	$68	$43
Revenues over (under) Expenditures:	-$151,622	-$729	$3,611
Ratio of Fund Balance to Expenditures:	-87.12%	128.59%	72.27%
Ending Fund Balance for FY 14:	-$682,075	$183,517	$74,165
Per Capita Ending Fund Balance:	-$62	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,899,304	$90,090	$
Total Unrestricted Net Assets:	-$1,133,747	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$2,337,785	$281,889	$
Per Capita Debt:	$211	$52	$
General Obligation Debt over EAV:	1.75%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Sumner Park District

Unit Code: 101/020/12 **County:** Winnebago

Fiscal Year End: 7/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $72,830

Equalized Assessed Valuation: $73,725,409

Population: 3,500

Employees:

Full Time:

Part Time: 2

Salaries Paid: $3,268

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$62,797	$171,511	$66,924
Per Capita Beginning Fund Balance:	$18	$54	$27
Revenue Collected During FY 14:	$125,503	$229,458	$136,185
Expenditures During FY 14:	$130,714	$230,187	$125,615
Per Capita Revenue:	$36	$71	$45
Per Capita Expenditures:	$37	$68	$43
Revenues over (under) Expenditures:	-$5,211	-$729	$3,611
Ratio of Fund Balance to Expenditures:	44.05%	128.59%	72.27%
Ending Fund Balance for FY 14:	$57,586	$183,517	$74,165
Per Capita Ending Fund Balance:	$16	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$57,586	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$250,000	$281,889	$
Per Capita Debt:	$71	$52	$
General Obligation Debt over EAV:	0.34%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Sumpter Township Park District

Unit Code: 018/010/12 **County:** Cumberland

Fiscal Year End:	6/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$30,723
Equalized Assessed Valuation:	$19,741,227
Population:	1,980
Employees:	
Full Time:	
Part Time:	13
Salaries Paid:	$5,155

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$69,690	$171,511	$66,924
Per Capita Beginning Fund Balance:	$35	$54	$27
Revenue Collected During FY 14:	$29,713	$229,458	$136,185
Expenditures During FY 14:	$31,265	$230,187	$125,615
Per Capita Revenue:	$15	$71	$45
Per Capita Expenditures:	$16	$68	$43
Revenues over (under) Expenditures:	-$1,552	-$729	$3,611
Ratio of Fund Balance to Expenditures:	217.94%	128.59%	72.27%
Ending Fund Balance for FY 14:	$68,138	$183,517	$74,165
Per Capita Ending Fund Balance:	$34	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Sycamore Park District

Unit Code: 019/050/12 **County:** Dekalb

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,992,845
Equalized Assessed Valuation:	$367,835,000
Population:	17,000
Employees:	
Full Time:	13
Part Time:	120
Salaries Paid:	$1,033,234

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$796,286	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$47	$108	$75
Revenue Collected During FY 14:	$2,141,253	$6,374,916	$3,406,713
Expenditures During FY 14:	$2,214,205	$6,019,868	$3,419,923
Per Capita Revenue:	$126	$256	$172
Per Capita Expenditures:	$130	$246	$152
Revenues over (under) Expenditures:	-$72,952	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	25.92%	54.55%	47.83%
Ending Fund Balance for FY 14:	$574,016	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$34	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$396,889	$1,467,362	$848,531
Total Unrestricted Net Assets:	$240,269	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,330,724	$9,336,387	$6,292,315
Per Capita Debt:	$196	$366	$223
General Obligation Debt over EAV:	0.33%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$416,389	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$24	$50	$
Revenue Collected During FY 14:	$514,581	$622,050	$
Expenditures During FY 14:	$631,100	$663,952	$
Per Capita Revenue:	$30	$21	$
Per Capita Expenditures:	$37	$22	$
Operating Income (loss):	-$116,519	-$41,902	$
Ratio of Retained Earnings to Expenditures:	78.02%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$492,406	$1,557,725	$
Per Capita Ending Retained Earnings:	$29	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Taylorville Comm Pleasure Driveway Park District

Unit Code: 011/010/12 **County:** Christian

Fiscal Year End:	2/28/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$887,512
Equalized Assessed Valuation:	$209,851,505
Population:	25,000
Employees:	
Full Time:	8
Part Time:	25
Salaries Paid:	$323,386

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$566,312	$171,511	$66,924
Per Capita Beginning Fund Balance:	$23	$54	$27
Revenue Collected During FY 14:	$766,693	$229,458	$136,185
Expenditures During FY 14:	$695,066	$230,187	$125,615
Per Capita Revenue:	$31	$71	$45
Per Capita Expenditures:	$28	$68	$43
Revenues over (under) Expenditures:	$71,627	-$729	$3,611
Ratio of Fund Balance to Expenditures:	213.72%	128.59%	72.27%
Ending Fund Balance for FY 14:	$1,485,496	$183,517	$74,165
Per Capita Ending Fund Balance:	$59	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,178,678	$90,090	$
Total Unrestricted Net Assets:	-$763,488	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,105,000	$281,889	$
Per Capita Debt:	$44	$52	$
General Obligation Debt over EAV:	0.53%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$774,474	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$31	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$33,204	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$1	$2	$
Operating Income (loss):	-$33,204	-$1,662	$
Ratio of Retained Earnings to Expenditures:	2239.83%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$743,713	$32,672	$
Per Capita Ending Retained Earnings:	$30	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Teutopolis Park District

Unit Code: 025/020/12 **County:** Effingham

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: $169,500

Equalized Assessed Valuation: $36,494,207

Population: 1,558

Employees:

Full Time:

Part Time: 13

Salaries Paid: $28,584

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$67,175	$171,511	$66,924
Per Capita Beginning Fund Balance:	$43	$54	$27
Revenue Collected During FY 14:	$153,950	$229,458	$136,185
Expenditures During FY 14:	$145,240	$230,187	$125,615
Per Capita Revenue:	$99	$71	$45
Per Capita Expenditures:	$93	$68	$43
Revenues over (under) Expenditures:	$8,710	-$729	$3,611
Ratio of Fund Balance to Expenditures:	52.25%	128.59%	72.27%
Ending Fund Balance for FY 14:	$75,885	$183,517	$74,165
Per Capita Ending Fund Balance:	$49	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$75,885	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$12,500	$281,889	$
Per Capita Debt:	$8	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: The Greater Brownstown Park District

Unit Code: 026/030/12 **County:** Fayette

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$46,800
Equalized Assessed Valuation:	$178,545,020
Population:	3,000
Employees:	
Full Time:	
Part Time:	1
Salaries Paid:	$1,224

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$36,584	$171,511	$66,924
Per Capita Beginning Fund Balance:	$12	$54	$27
Revenue Collected During FY 14:	$27,188	$229,458	$136,185
Expenditures During FY 14:	$34,566	$230,187	$125,615
Per Capita Revenue:	$9	$71	$45
Per Capita Expenditures:	$12	$68	$43
Revenues over (under) Expenditures:	-$7,378	-$729	$3,611
Ratio of Fund Balance to Expenditures:	84.49%	128.59%	72.27%
Ending Fund Balance for FY 14:	$29,206	$183,517	$74,165
Per Capita Ending Fund Balance:	$10	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$32,000	$281,889	$
Per Capita Debt:	$11	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Tinley Park Park District

Unit Code: 016/760/12 **County:** Cook

Fiscal Year End:	2/28/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$19,666,500
Equalized Assessed Valuation:	$134,778,696
Population:	57,144
Employees:	
Full Time:	30
Part Time:	295
Salaries Paid:	$2,501,484

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,901,648	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$68	$108	$75
Revenue Collected During FY 14:	$5,287,346	$6,374,916	$3,406,713
Expenditures During FY 14:	$4,839,112	$6,019,868	$3,419,923
Per Capita Revenue:	$93	$256	$172
Per Capita Expenditures:	$85	$246	$152
Revenues over (under) Expenditures:	$448,234	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	89.89%	54.55%	47.83%
Ending Fund Balance for FY 14:	$4,349,882	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$76	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$2,659,790	$1,467,362	$848,531
Total Unrestricted Net Assets:	$8,986,477	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$12,890,126	$9,336,387	$6,292,315
Per Capita Debt:	$226	$366	$223
General Obligation Debt over EAV:	9.43%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$7,188,834	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$126	$50	$
Revenue Collected During FY 14:	$1,381,441	$622,050	$
Expenditures During FY 14:	$1,465,701	$663,952	$
Per Capita Revenue:	$24	$21	$
Per Capita Expenditures:	$26	$22	$
Operating Income (loss):	-$84,260	-$41,902	$
Ratio of Retained Earnings to Expenditures:	484.72%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$7,104,574	$1,557,725	$
Per Capita Ending Retained Earnings:	$124	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Tolono Park District

Unit Code: 010/025/12 **County:** Champaign

Fiscal Year End:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$216,900
Equalized Assessed Valuation:	$50,490,252
Population:	3,464
Employees:	
Full Time:	
Part Time:	10
Salaries Paid:	$91,609

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$174,109	$171,511	$66,924
Per Capita Beginning Fund Balance:	$50	$54	$27
Revenue Collected During FY 14:	$99,207	$229,458	$136,185
Expenditures During FY 14:	$212,331	$230,187	$125,615
Per Capita Revenue:	$29	$71	$45
Per Capita Expenditures:	$61	$68	$43
Revenues over (under) Expenditures:	-$113,124	-$729	$3,611
Ratio of Fund Balance to Expenditures:	35.35%	128.59%	72.27%
Ending Fund Balance for FY 14:	$75,057	$183,517	$74,165
Per Capita Ending Fund Balance:	$22	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$76,186	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Toluca Park District

Unit Code: 059/010/12 **County:** Marshall

Fiscal Year End:	12/31/2014
Accounting Method:	Cash
Appropriation or Budget:	$80,022
Equalized Assessed Valuation:	$13,593,803
Population:	1,400
Employees:	
Full Time:	
Part Time:	15
Salaries Paid:	$9,760

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$18,966	$171,511	$66,924
Per Capita Beginning Fund Balance:	$14	$54	$27
Revenue Collected During FY 14:	$85,161	$229,458	$136,185
Expenditures During FY 14:	$80,022	$230,187	$125,615
Per Capita Revenue:	$61	$71	$45
Per Capita Expenditures:	$57	$68	$43
Revenues over (under) Expenditures:	$5,139	-$729	$3,611
Ratio of Fund Balance to Expenditures:	30.12%	128.59%	72.27%
Ending Fund Balance for FY 14:	$24,105	$183,517	$74,165
Per Capita Ending Fund Balance:	$17	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$193,230	$281,889	$
Per Capita Debt:	$138	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Tremont Area Park District

Unit Code: 090/070/12 **County:** Tazewell

Fiscal Year End:	3/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$425,829
Equalized Assessed Valuation:	$107,372,233
Population:	5,022
Employees:	
Full Time:	1
Part Time:	61
Salaries Paid:	$122,875

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$8,425	$171,511	$66,924
Per Capita Beginning Fund Balance:	$2	$54	$27
Revenue Collected During FY 14:	$413,513	$229,458	$136,185
Expenditures During FY 14:	$435,756	$230,187	$125,615
Per Capita Revenue:	$82	$71	$45
Per Capita Expenditures:	$87	$68	$43
Revenues over (under) Expenditures:	-$22,243	-$729	$3,611
Ratio of Fund Balance to Expenditures:	3.85%	128.59%	72.27%
Ending Fund Balance for FY 14:	$16,769	$183,517	$74,165
Per Capita Ending Fund Balance:	$3	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$23,094	$90,090	$
Total Unrestricted Net Assets:	-$20,231	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$954,638	$281,889	$
Per Capita Debt:	$190	$52	$
General Obligation Debt over EAV:	0.78%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Tri-State Park Park District

Unit Code: 022/200/12 **County:** Dupage

Fiscal Year End: 5/31/2014

Accounting Method: Cash

Appropriation or Budget: $119,000

Equalized Assessed Valuation: $151,661,921

Population: 5,500

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$10,390	$171,511	$66,924
Per Capita Beginning Fund Balance:	$2	$54	$27
Revenue Collected During FY 14:	$122,081	$229,458	$136,185
Expenditures During FY 14:	$69,857	$230,187	$125,615
Per Capita Revenue:	$22	$71	$45
Per Capita Expenditures:	$13	$68	$43
Revenues over (under) Expenditures:	$52,224	-$729	$3,611
Ratio of Fund Balance to Expenditures:	95.74%	128.59%	72.27%
Ending Fund Balance for FY 14:	$66,884	$183,517	$74,165
Per Capita Ending Fund Balance:	$12	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$66,884	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Tri-Township Park District

Unit Code: 057/030/12 **County:** Madison

Fiscal Year End:	3/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,093,000
Equalized Assessed Valuation:	$33,616,792
Population:	13,278
Employees:	
Full Time:	5
Part Time:	57
Salaries Paid:	$291,337

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,843,065	$171,511	$66,924
Per Capita Beginning Fund Balance:	$214	$54	$27
Revenue Collected During FY 14:	$805,914	$229,458	$136,185
Expenditures During FY 14:	$617,328	$230,187	$125,615
Per Capita Revenue:	$61	$71	$45
Per Capita Expenditures:	$46	$68	$43
Revenues over (under) Expenditures:	$188,586	-$729	$3,611
Ratio of Fund Balance to Expenditures:	482.81%	128.59%	72.27%
Ending Fund Balance for FY 14:	$2,980,507	$183,517	$74,165
Per Capita Ending Fund Balance:	$224	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$427,494	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$697,728	$281,889	$
Per Capita Debt:	$53	$52	$
General Obligation Debt over EAV:	1.10%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	-$482,636	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	-$36	$4	$
Revenue Collected During FY 14:	$147,992	$14,963	$
Expenditures During FY 14:	$229,107	$16,625	$
Per Capita Revenue:	$11	$2	$
Per Capita Expenditures:	$17	$2	$
Operating Income (loss):	-$81,115	-$1,662	$
Ratio of Retained Earnings to Expenditures:	-64.82%	28.68%	0.00%
Ending Retained Earnings for FY 14:	-$148,501	$32,672	$
Per Capita Ending Retained Earnings:	-$11	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Urbana Park District

Unit Code: 010/030/12 **County:** Champaign

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $15,840,990

Equalized Assessed Valuation: $579,907,359

Population: 41,250

Employees:

Full Time: 49

Part Time: 315

Salaries Paid: $2,729,907

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,807,153	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$68	$108	$75
Revenue Collected During FY 14:	$6,374,496	$6,374,916	$3,406,713
Expenditures During FY 14:	$4,963,340	$6,019,868	$3,419,923
Per Capita Revenue:	$155	$256	$172
Per Capita Expenditures:	$120	$246	$152
Revenues over (under) Expenditures:	$1,411,156	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	66.00%	54.55%	47.83%
Ending Fund Balance for FY 14:	$3,275,634	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$79	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,734,244	$1,467,362	$848,531
Total Unrestricted Net Assets:	$1,689,225	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$14,552,677	$9,336,387	$6,292,315
Per Capita Debt:	$353	$366	$223
General Obligation Debt over EAV:	0.20%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$6	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$568,393	$622,050	$
Expenditures During FY 14:	$616,794	$663,952	$
Per Capita Revenue:	$14	$21	$
Per Capita Expenditures:	$15	$22	$
Operating Income (loss):	-$48,401	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$5	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Valley Park District

Unit Code: 029/050/12 **County:** Fulton

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $28,197

Equalized Assessed Valuation: $24,516,797

Population: 27,882

Employees:

Full Time:

Part Time: 1

Salaries Paid: $11,250

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$44,041	$171,511	$66,924
Per Capita Beginning Fund Balance:	$2	$54	$27
Revenue Collected During FY 14:	$46,309	$229,458	$136,185
Expenditures During FY 14:	$42,568	$230,187	$125,615
Per Capita Revenue:	$2	$71	$45
Per Capita Expenditures:	$2	$68	$43
Revenues over (under) Expenditures:	$3,741	-$729	$3,611
Ratio of Fund Balance to Expenditures:	112.25%	128.59%	72.27%
Ending Fund Balance for FY 14:	$47,782	$183,517	$74,165
Per Capita Ending Fund Balance:	$2	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$47,784	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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:	12/31/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$535,842
Equalized Assessed Valuation:	$61,373,024
Population:	6,200
Employees:	
Full Time:	
Part Time:	38
Salaries Paid:	$109,321

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$649,988	$171,511	$66,924
Per Capita Beginning Fund Balance:	$105	$54	$27
Revenue Collected During FY 14:	$410,070	$229,458	$136,185
Expenditures During FY 14:	$475,206	$230,187	$125,615
Per Capita Revenue:	$66	$71	$45
Per Capita Expenditures:	$77	$68	$43
Revenues over (under) Expenditures:	-$65,136	-$729	$3,611
Ratio of Fund Balance to Expenditures:	123.07%	128.59%	72.27%
Ending Fund Balance for FY 14:	$584,852	$183,517	$74,165
Per Capita Ending Fund Balance:	$94	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$62,241	$90,090	$
Total Unrestricted Net Assets:	$522,611	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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:	4/30/2014
Accounting Method:	Cash
Appropriation or Budget:	$219,199
Equalized Assessed Valuation:	$14,612,225
Population:	1,890
Employees:	
Full Time:	5
Part Time:	3
Salaries Paid:	$57,675

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$37,464	$171,511	$66,924
Per Capita Beginning Fund Balance:	$20	$54	$27
Revenue Collected During FY 14:	$219,199	$229,458	$136,185
Expenditures During FY 14:	$201,660	$230,187	$125,615
Per Capita Revenue:	$116	$71	$45
Per Capita Expenditures:	$107	$68	$43
Revenues over (under) Expenditures:	$17,539	-$729	$3,611
Ratio of Fund Balance to Expenditures:	34.21%	128.59%	72.27%
Ending Fund Balance for FY 14:	$68,984	$183,517	$74,165
Per Capita Ending Fund Balance:	$36	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$48,725	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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:	5/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$13,457,630
Equalized Assessed Valuation:	$1,037,740,575
Population:	25,613
Employees:	
Full Time:	44
Part Time:	371
Salaries Paid:	$3,264,891

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,335,736	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$52	$108	$75
Revenue Collected During FY 14:	$7,396,356	$6,374,916	$3,406,713
Expenditures During FY 14:	$7,132,489	$6,019,868	$3,419,923
Per Capita Revenue:	$289	$256	$172
Per Capita Expenditures:	$278	$246	$152
Revenues over (under) Expenditures:	$263,867	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	22.43%	54.55%	47.83%
Ending Fund Balance for FY 14:	$1,599,603	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$62	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$394,452	$1,467,362	$848,531
Total Unrestricted Net Assets:	$3,078,930	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$6,505,166	$9,336,387	$6,292,315
Per Capita Debt:	$254	$366	$223
General Obligation Debt over EAV:	0.48%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$7,379,515
Equalized Assessed Valuation:	$971,239,574
Population:	55,000
Employees:	
Full Time:	36
Part Time:	110
Salaries Paid:	$2,753,091

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,908,164	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$35	$108	$75
Revenue Collected During FY 14:	$5,693,599	$6,374,916	$3,406,713
Expenditures During FY 14:	$5,952,448	$6,019,868	$3,419,923
Per Capita Revenue:	$104	$256	$172
Per Capita Expenditures:	$108	$246	$152
Revenues over (under) Expenditures:	-$258,849	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	27.71%	54.55%	47.83%
Ending Fund Balance for FY 14:	$1,649,315	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$30	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,123,914	$1,467,362	$848,531
Total Unrestricted Net Assets:	$614,114	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$8,205,000	$9,336,387	$6,292,315
Per Capita Debt:	$149	$366	$223
General Obligation Debt over EAV:	0.00%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$405,792
Equalized Assessed Valuation:	$34,893,576
Population:	2,400
Employees:	
Full Time:	2
Part Time:	15
Salaries Paid:	$120,809

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$118,994	$171,511	$66,924
Per Capita Beginning Fund Balance:	$50	$54	$27
Revenue Collected During FY 14:	$142,761	$229,458	$136,185
Expenditures During FY 14:	$166,576	$230,187	$125,615
Per Capita Revenue:	$59	$71	$45
Per Capita Expenditures:	$69	$68	$43
Revenues over (under) Expenditures:	-$23,815	-$729	$3,611
Ratio of Fund Balance to Expenditures:	57.14%	128.59%	72.27%
Ending Fund Balance for FY 14:	$95,179	$183,517	$74,165
Per Capita Ending Fund Balance:	$40	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$95,178	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$235,000	$281,889	$
Per Capita Debt:	$98	$52	$
General Obligation Debt over EAV:	0.29%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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: 10/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: $38,456

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	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$244,417	$171,511	$66,924
Per Capita Beginning Fund Balance:	$222	$54	$27
Revenue Collected During FY 14:	$41,527	$229,458	$136,185
Expenditures During FY 14:	$25,536	$230,187	$125,615
Per Capita Revenue:	$38	$71	$45
Per Capita Expenditures:	$23	$68	$43
Revenues over (under) Expenditures:	$15,991	-$729	$3,611
Ratio of Fund Balance to Expenditures:	1019.77%	128.59%	72.27%
Ending Fund Balance for FY 14:	$260,408	$183,517	$74,165
Per Capita Ending Fund Balance:	$237	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$238,573	$11,985	$
Total Unreserved Funds:	$21,858	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $2,912,107

Equalized Assessed Valuation: $383,776,299

Population: 13,140

Employees:

Full Time: 13

Part Time: 100

Salaries Paid: $1,160,482

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$462,197	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$35	$108	$75
Revenue Collected During FY 14:	$2,361,548	$6,374,916	$3,406,713
Expenditures During FY 14:	$2,122,386	$6,019,868	$3,419,923
Per Capita Revenue:	$180	$256	$172
Per Capita Expenditures:	$162	$246	$152
Revenues over (under) Expenditures:	$239,162	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	22.21%	54.55%	47.83%
Ending Fund Balance for FY 14:	$471,479	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$36	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$47,098	$1,467,362	$848,531
Total Unrestricted Net Assets:	$610,036	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$533,260	$9,336,387	$6,292,315
Per Capita Debt:	$41	$366	$223
General Obligation Debt over EAV:	0.13%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$41,108	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$3	$50	$
Revenue Collected During FY 14:	$287,711	$622,050	$
Expenditures During FY 14:	$279,837	$663,952	$
Per Capita Revenue:	$22	$21	$
Per Capita Expenditures:	$21	$22	$
Operating Income (loss):	$7,874	-$41,902	$
Ratio of Retained Earnings to Expenditures:	17.50%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$48,982	$1,557,725	$
Per Capita Ending Retained Earnings:	$4	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Warsaw Park District

Unit Code: 034/060/12 **County:** Hancock

Fiscal Year End: 5/31/2014

Accounting Method: Cash

Appropriation or Budget: $35,767

Equalized Assessed Valuation: $12,767,113

Population: 1,607

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$8,967	$171,511	$66,924
Per Capita Beginning Fund Balance:	$6	$54	$27
Revenue Collected During FY 14:	$26,943	$229,458	$136,185
Expenditures During FY 14:	$25,897	$230,187	$125,615
Per Capita Revenue:	$17	$71	$45
Per Capita Expenditures:	$16	$68	$43
Revenues over (under) Expenditures:	$1,046	-$729	$3,611
Ratio of Fund Balance to Expenditures:	38.66%	128.59%	72.27%
Ending Fund Balance for FY 14:	$10,013	$183,517	$74,165
Per Capita Ending Fund Balance:	$6	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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:	6/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$3,379,320
Equalized Assessed Valuation:	$331,892,509
Population:	16,000
Employees:	
Full Time:	6
Part Time:	122
Salaries Paid:	$769,917

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$356,278	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$22	$108	$75
Revenue Collected During FY 14:	$2,185,796	$6,374,916	$3,406,713
Expenditures During FY 14:	$2,380,246	$6,019,868	$3,419,923
Per Capita Revenue:	$137	$256	$172
Per Capita Expenditures:	$149	$246	$152
Revenues over (under) Expenditures:	-$194,450	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	29.69%	54.55%	47.83%
Ending Fund Balance for FY 14:	$706,681	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$44	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$781,317	$1,467,362	$848,531
Total Unrestricted Net Assets:	-$379,978	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,002,635	$9,336,387	$6,292,315
Per Capita Debt:	$188	$366	$223
General Obligation Debt over EAV:	0.89%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$283,208
Equalized Assessed Valuation:	$214,122,452
Population:	10,000
Employees:	
Full Time:	
Part Time:	11
Salaries Paid:	$63,757

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$561,196	$171,511	$66,924
Per Capita Beginning Fund Balance:	$56	$54	$27
Revenue Collected During FY 14:	$299,827	$229,458	$136,185
Expenditures During FY 14:	$244,107	$230,187	$125,615
Per Capita Revenue:	$30	$71	$45
Per Capita Expenditures:	$24	$68	$43
Revenues over (under) Expenditures:	$55,720	-$729	$3,611
Ratio of Fund Balance to Expenditures:	252.72%	128.59%	72.27%
Ending Fund Balance for FY 14:	$616,916	$183,517	$74,165
Per Capita Ending Fund Balance:	$62	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,371	$90,090	$
Total Unrestricted Net Assets:	$600,916	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$16,000	$281,889	$
Per Capita Debt:	$2	$52	$
General Obligation Debt over EAV:	0.01%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$299,600
Equalized Assessed Valuation:	$53,867,915
Population:	6,000
Employees:	
Full Time:	1
Part Time:	6
Salaries Paid:	$80,466

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$131,081	$171,511	$66,924
Per Capita Beginning Fund Balance:	$22	$54	$27
Revenue Collected During FY 14:	$207,903	$229,458	$136,185
Expenditures During FY 14:	$200,392	$230,187	$125,615
Per Capita Revenue:	$35	$71	$45
Per Capita Expenditures:	$33	$68	$43
Revenues over (under) Expenditures:	$7,511	-$729	$3,611
Ratio of Fund Balance to Expenditures:	69.16%	128.59%	72.27%
Ending Fund Balance for FY 14:	$138,592	$183,517	$74,165
Per Capita Ending Fund Balance:	$23	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$138,592	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$134,205	$281,889	$
Per Capita Debt:	$22	$52	$
General Obligation Debt over EAV:	0.25%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$5,380,500
Equalized Assessed Valuation:	$336,010,467
Population:	13,823
Employees:	
Full Time:	13
Part Time:	117
Salaries Paid:	$1,287,089

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,813,826	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$131	$108	$75
Revenue Collected During FY 14:	$2,707,143	$6,374,916	$3,406,713
Expenditures During FY 14:	$2,602,285	$6,019,868	$3,419,923
Per Capita Revenue:	$196	$256	$172
Per Capita Expenditures:	$188	$246	$152
Revenues over (under) Expenditures:	$104,858	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	73.73%	54.55%	47.83%
Ending Fund Balance for FY 14:	$1,918,684	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$139	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$933,345	$1,467,362	$848,531
Total Unrestricted Net Assets:	$2,533,603	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$163,365	$9,336,387	$6,292,315
Per Capita Debt:	$12	$366	$223
General Obligation Debt over EAV:	0.05%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$23,224,955
Equalized Assessed Valuation:	$967,248,091
Population:	88,826
Employees:	
Full Time:	67
Part Time:	176
Salaries Paid:	$3,866,447

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$6,033,492	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$68	$108	$75
Revenue Collected During FY 14:	$12,740,174	$6,374,916	$3,406,713
Expenditures During FY 14:	$8,930,361	$6,019,868	$3,419,923
Per Capita Revenue:	$143	$256	$172
Per Capita Expenditures:	$101	$246	$152
Revenues over (under) Expenditures:	$3,809,813	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	71.61%	54.55%	47.83%
Ending Fund Balance for FY 14:	$6,395,291	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$72	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$7,023,462	$1,467,362	$848,531
Total Unrestricted Net Assets:	$21,423,382	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$19,405,895	$9,336,387	$6,292,315
Per Capita Debt:	$218	$366	$223
General Obligation Debt over EAV:	1.05%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$14,159,789
Equalized Assessed Valuation:	$766,974,625
Population:	33,000
Employees:	
Full Time:	14
Part Time:	175
Salaries Paid:	$1,236,079

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$216,780	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$7	$108	$75
Revenue Collected During FY 14:	$3,413,218	$6,374,916	$3,406,713
Expenditures During FY 14:	$3,144,412	$6,019,868	$3,419,923
Per Capita Revenue:	$103	$256	$172
Per Capita Expenditures:	$95	$246	$152
Revenues over (under) Expenditures:	$268,806	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	17.72%	54.55%	47.83%
Ending Fund Balance for FY 14:	$557,204	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$17	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$437,706	$1,467,362	$848,531
Total Unrestricted Net Assets:	$448,679	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$23,342,072	$9,336,387	$6,292,315
Per Capita Debt:	$707	$366	$223
General Obligation Debt over EAV:	2.22%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Westchester Park District

Unit Code: 016/780/12 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,420,650
Equalized Assessed Valuation:	$481,211,109
Population:	17,400
Employees:	
Full Time:	13
Part Time:	170
Salaries Paid:	$1,249,873

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,109,233	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$64	$108	$75
Revenue Collected During FY 14:	$2,389,796	$6,374,916	$3,406,713
Expenditures During FY 14:	$2,239,570	$6,019,868	$3,419,923
Per Capita Revenue:	$137	$256	$172
Per Capita Expenditures:	$129	$246	$152
Revenues over (under) Expenditures:	$150,226	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	56.24%	54.55%	47.83%
Ending Fund Balance for FY 14:	$1,259,459	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$72	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,167,331	$1,467,362	$848,531
Total Unrestricted Net Assets:	$596,730	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,948,217	$9,336,387	$6,292,315
Per Capita Debt:	$227	$366	$223
General Obligation Debt over EAV:	0.11%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$272,435	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$16	$50	$
Revenue Collected During FY 14:	$162,088	$622,050	$
Expenditures During FY 14:	$203,302	$663,952	$
Per Capita Revenue:	$9	$21	$
Per Capita Expenditures:	$12	$22	$
Operating Income (loss):	-$41,214	-$41,902	$
Ratio of Retained Earnings to Expenditures:	122.92%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$249,906	$1,557,725	$
Per Capita Ending Retained Earnings:	$14	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,453,709
Equalized Assessed Valuation:	$563,356,546
Population:	12,493
Employees:	
Full Time:	4
Part Time:	
Salaries Paid:	$226,004

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$799,830	$171,511	$66,924
Per Capita Beginning Fund Balance:	$64	$54	$27
Revenue Collected During FY 14:	$767,576	$229,458	$136,185
Expenditures During FY 14:	$1,221,253	$230,187	$125,615
Per Capita Revenue:	$61	$71	$45
Per Capita Expenditures:	$98	$68	$43
Revenues over (under) Expenditures:	-$453,677	-$729	$3,611
Ratio of Fund Balance to Expenditures:	53.40%	128.59%	72.27%
Ending Fund Balance for FY 14:	$652,100	$183,517	$74,165
Per Capita Ending Fund Balance:	$52	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$189,899	$90,090	$
Total Unrestricted Net Assets:	$470,765	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$1,084,149	$281,889	$
Per Capita Debt:	$87	$52	$
General Obligation Debt over EAV:	0.19%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Westmont Park District

Unit Code: 022/220/12 **County:** Dupage

Fiscal Year End:	5/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$6,770,700
Equalized Assessed Valuation:	$770,425,269
Population:	24,974
Employees:	
Full Time:	15
Part Time:	187
Salaries Paid:	$1,621,359

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,649,599	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$66	$108	$75
Revenue Collected During FY 14:	$4,073,351	$6,374,916	$3,406,713
Expenditures During FY 14:	$3,855,375	$6,019,868	$3,419,923
Per Capita Revenue:	$163	$256	$172
Per Capita Expenditures:	$154	$246	$152
Revenues over (under) Expenditures:	$217,976	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	48.95%	54.55%	47.83%
Ending Fund Balance for FY 14:	$1,887,074	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$76	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$761,448	$1,467,362	$848,531
Total Unrestricted Net Assets:	$539,977	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$9,706,024	$9,336,387	$6,292,315
Per Capita Debt:	$389	$366	$223
General Obligation Debt over EAV:	1.25%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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: 12/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $46,749,551

Equalized Assessed Valuation: $2,018,736,566

Population: 53,648

Employees:

Full Time: 99

Part Time: 1,089

Salaries Paid: $10,088,537

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$7,695,122	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$143	$108	$75
Revenue Collected During FY 14:	$17,006,590	$6,374,916	$3,406,713
Expenditures During FY 14:	$14,472,527	$6,019,868	$3,419,923
Per Capita Revenue:	$317	$256	$172
Per Capita Expenditures:	$270	$246	$152
Revenues over (under) Expenditures:	$2,534,063	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	53.62%	54.55%	47.83%
Ending Fund Balance for FY 14:	$7,759,994	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$145	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,883,748	$1,467,362	$848,531
Total Unrestricted Net Assets:	$11,314,997	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$39,797,145	$9,336,387	$6,292,315
Per Capita Debt:	$742	$366	$223
General Obligation Debt over EAV:	1.60%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$12,234,606	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$228	$50	$
Revenue Collected During FY 14:	$9,261,064	$622,050	$
Expenditures During FY 14:	$8,165,097	$663,952	$
Per Capita Revenue:	$173	$21	$
Per Capita Expenditures:	$152	$22	$
Operating Income (loss):	$1,095,967	-$41,902	$
Ratio of Retained Earnings to Expenditures:	163.26%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$13,330,573	$1,557,725	$
Per Capita Ending Retained Earnings:	$248	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Wheeling Park District

Unit Code: 016/820/12 **County:** Cook

Fiscal Year End: 12/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $21,234,482

Equalized Assessed Valuation: $892,421,896

Population: 37,648

Employees:

Full Time: 49

Part Time: 325

Salaries Paid: $4,768,682

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,605,258	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$69	$108	$75
Revenue Collected During FY 14:	$9,825,998	$6,374,916	$3,406,713
Expenditures During FY 14:	$7,218,800	$6,019,868	$3,419,923
Per Capita Revenue:	$261	$256	$172
Per Capita Expenditures:	$192	$246	$152
Revenues over (under) Expenditures:	$2,607,198	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	38.43%	54.55%	47.83%
Ending Fund Balance for FY 14:	$2,774,537	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$74	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$621,417	$1,467,362	$848,531
Total Unrestricted Net Assets:	$9,760,862	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$13,035,985	$9,336,387	$6,292,315
Per Capita Debt:	$346	$366	$223
General Obligation Debt over EAV:	0.19%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$11,264,497	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$299	$50	$
Revenue Collected During FY 14:	$3,951,379	$622,050	$
Expenditures During FY 14:	$4,259,686	$663,952	$
Per Capita Revenue:	$105	$21	$
Per Capita Expenditures:	$113	$22	$
Operating Income (loss):	-$308,307	-$41,902	$
Ratio of Retained Earnings to Expenditures:	255.45%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$10,881,434	$1,557,725	$
Per Capita Ending Retained Earnings:	$289	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$1,276,000
Equalized Assessed Valuation:	$100,655,704
Population:	7,400
Employees:	
Full Time:	3
Part Time:	31
Salaries Paid:	$215,636

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$87,368	$171,511	$66,924
Per Capita Beginning Fund Balance:	$12	$54	$27
Revenue Collected During FY 14:	$541,257	$229,458	$136,185
Expenditures During FY 14:	$531,283	$230,187	$125,615
Per Capita Revenue:	$73	$71	$45
Per Capita Expenditures:	$72	$68	$43
Revenues over (under) Expenditures:	$9,974	-$729	$3,611
Ratio of Fund Balance to Expenditures:	18.32%	128.59%	72.27%
Ending Fund Balance for FY 14:	$97,342	$183,517	$74,165
Per Capita Ending Fund Balance:	$13	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$48,894	$90,090	$
Total Unrestricted Net Assets:	$48,448	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$9,553	$281,889	$
Per Capita Debt:	$1	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$26,082,639
Equalized Assessed Valuation:	$1,557,097,514
Population:	27,363
Employees:	
Full Time:	70
Part Time:	425
Salaries Paid:	$9,180,539

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$5,410,461	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$198	$108	$75
Revenue Collected During FY 14:	$19,955,080	$6,374,916	$3,406,713
Expenditures During FY 14:	$17,907,388	$6,019,868	$3,419,923
Per Capita Revenue:	$729	$256	$172
Per Capita Expenditures:	$654	$246	$152
Revenues over (under) Expenditures:	$2,047,692	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	12.88%	54.55%	47.83%
Ending Fund Balance for FY 14:	$2,306,971	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$84	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,246,354	$1,467,362	$848,531
Total Unrestricted Net Assets:	$2,077,386	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$19,096,000	$9,336,387	$6,292,315
Per Capita Debt:	$698	$366	$223
General Obligation Debt over EAV:	1.15%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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:	4/30/2014
Accounting Method:	Cash With Assets
Appropriation or Budget:	$805,077
Equalized Assessed Valuation:	$115,775,153
Population:	5,134
Employees:	
Full Time:	3
Part Time:	20
Salaries Paid:	$153,644

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	-$10,538	$171,511	$66,924
Per Capita Beginning Fund Balance:	-$2	$54	$27
Revenue Collected During FY 14:	$339,676	$229,458	$136,185
Expenditures During FY 14:	$333,850	$230,187	$125,615
Per Capita Revenue:	$66	$71	$45
Per Capita Expenditures:	$65	$68	$43
Revenues over (under) Expenditures:	$5,826	-$729	$3,611
Ratio of Fund Balance to Expenditures:	-1.43%	128.59%	72.27%
Ending Fund Balance for FY 14:	-$4,772	$183,517	$74,165
Per Capita Ending Fund Balance:	-$1	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$84,646	$11,985	$
Total Unreserved Funds:	-$89,418	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$3,885,700
Equalized Assessed Valuation:	$254,256,508
Population:	9,145
Employees:	
Full Time:	6
Part Time:	39
Salaries Paid:	$703,924

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$413,408	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$45	$108	$75
Revenue Collected During FY 14:	$1,809,670	$6,374,916	$3,406,713
Expenditures During FY 14:	$1,795,379	$6,019,868	$3,419,923
Per Capita Revenue:	$198	$256	$172
Per Capita Expenditures:	$196	$246	$152
Revenues over (under) Expenditures:	$14,291	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	23.82%	54.55%	47.83%
Ending Fund Balance for FY 14:	$427,699	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$47	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$198,711	$1,467,362	$848,531
Total Unrestricted Net Assets:	$2,236,424	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,186,500	$9,336,387	$6,292,315
Per Capita Debt:	$348	$366	$223
General Obligation Debt over EAV:	0.32%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Winnebago Park District

Unit Code: 101/030/12 **County:** Winnebago

Fiscal Year End:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$272,650
Equalized Assessed Valuation:	$92,540,499
Population:	4,000
Employees:	
Full Time:	1
Part Time:	9
Salaries Paid:	$58,212

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$135,223	$171,511	$66,924
Per Capita Beginning Fund Balance:	$34	$54	$27
Revenue Collected During FY 14:	$227,933	$229,458	$136,185
Expenditures During FY 14:	$208,021	$230,187	$125,615
Per Capita Revenue:	$57	$71	$45
Per Capita Expenditures:	$52	$68	$43
Revenues over (under) Expenditures:	$19,912	-$729	$3,611
Ratio of Fund Balance to Expenditures:	74.58%	128.59%	72.27%
Ending Fund Balance for FY 14:	$155,135	$183,517	$74,165
Per Capita Ending Fund Balance:	$39	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$155,135	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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:	12/31/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$11,711,635
Equalized Assessed Valuation:	$1,295,476,397
Population:	12,187
Employees:	
Full Time:	37
Part Time:	272
Salaries Paid:	$4,350,734

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,144,047	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$94	$108	$75
Revenue Collected During FY 14:	$7,032,965	$6,374,916	$3,406,713
Expenditures During FY 14:	$6,112,499	$6,019,868	$3,419,923
Per Capita Revenue:	$577	$256	$172
Per Capita Expenditures:	$502	$246	$152
Revenues over (under) Expenditures:	$920,466	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	108.28%	54.55%	47.83%
Ending Fund Balance for FY 14:	$6,618,596	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$543	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$882,481	$1,467,362	$848,531
Total Unrestricted Net Assets:	$882,893	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$12,245,716	$9,336,387	$6,292,315
Per Capita Debt:	$1,005	$366	$223
General Obligation Debt over EAV:	0.48%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$9,462,828	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$776	$50	$
Revenue Collected During FY 14:	$4,615,548	$622,050	$
Expenditures During FY 14:	$4,847,751	$663,952	$
Per Capita Revenue:	$379	$21	$
Per Capita Expenditures:	$398	$22	$
Operating Income (loss):	-$232,203	-$41,902	$
Ratio of Retained Earnings to Expenditures:	190.89%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$9,254,103	$1,557,725	$
Per Capita Ending Retained Earnings:	$759	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Winslow Park District

Unit Code: 089/040/12 **County:** Stephenson

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: $33,820

Equalized Assessed Valuation: $17,884,499

Population: 944

Employees:

Full Time:

Part Time:

Salaries Paid: $

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$31,373	$171,511	$66,924
Per Capita Beginning Fund Balance:	$33	$54	$27
Revenue Collected During FY 14:	$31,468	$229,458	$136,185
Expenditures During FY 14:	$17,832	$230,187	$125,615
Per Capita Revenue:	$33	$71	$45
Per Capita Expenditures:	$19	$68	$43
Revenues over (under) Expenditures:	$13,636	-$729	$3,611
Ratio of Fund Balance to Expenditures:	252.41%	128.59%	72.27%
Ending Fund Balance for FY 14:	$45,009	$183,517	$74,165
Per Capita Ending Fund Balance:	$48	$59	$30

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$11,985	$
Total Unreserved Funds:	$	$32,509	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$	$90,090	$
Total Unrestricted Net Assets:	$	$82,135	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$	$281,889	$
Per Capita Debt:	$	$52	$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$31,703	$
Per Capita Beginning Retained Earnings for FY 14:	$	$4	$
Revenue Collected During FY 14:	$	$14,963	$
Expenditures During FY 14:	$	$16,625	$
Per Capita Revenue:	$	$2	$
Per Capita Expenditures:	$	$2	$
Operating Income (loss):	$	-$1,662	$
Ratio of Retained Earnings to Expenditures:	0.00%	28.68%	0.00%
Ending Retained Earnings for FY 14:	$	$32,672	$
Per Capita Ending Retained Earnings:	$	$4	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$6,218,247
Equalized Assessed Valuation:	$516,865,494
Population:	13,770
Employees:	
Full Time:	19
Part Time:	94
Salaries Paid:	$1,860,340

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$1,684,725	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$122	$108	$75
Revenue Collected During FY 14:	$2,721,506	$6,374,916	$3,406,713
Expenditures During FY 14:	$2,418,135	$6,019,868	$3,419,923
Per Capita Revenue:	$198	$256	$172
Per Capita Expenditures:	$176	$246	$152
Revenues over (under) Expenditures:	$303,371	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	76.00%	54.55%	47.83%
Ending Fund Balance for FY 14:	$1,837,698	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$133	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$461,887	$1,467,362	$848,531
Total Unrestricted Net Assets:	$2,159,638	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$4,599,400	$9,336,387	$6,292,315
Per Capita Debt:	$334	$366	$223
General Obligation Debt over EAV:	0.67%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$4,858,340	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$353	$50	$
Revenue Collected During FY 14:	$1,488,991	$622,050	$
Expenditures During FY 14:	$1,537,761	$663,952	$
Per Capita Revenue:	$108	$21	$
Per Capita Expenditures:	$112	$22	$
Operating Income (loss):	-$48,770	-$41,902	$
Ratio of Retained Earnings to Expenditures:	317.38%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$4,880,508	$1,557,725	$
Per Capita Ending Retained Earnings:	$354	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $16,943,628

Equalized Assessed Valuation: $1,043,248,243

Population: 35,253

Employees:

Full Time: 30

Part Time: 340

Salaries Paid: $2,972,499

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$3,233,451	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$92	$108	$75
Revenue Collected During FY 14:	$6,156,968	$6,374,916	$3,406,713
Expenditures During FY 14:	$5,720,676	$6,019,868	$3,419,923
Per Capita Revenue:	$175	$256	$172
Per Capita Expenditures:	$162	$246	$152
Revenues over (under) Expenditures:	$436,292	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	56.80%	54.55%	47.83%
Ending Fund Balance for FY 14:	$3,249,593	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$92	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$366,712	$1,467,362	$848,531
Total Unrestricted Net Assets:	$2,819,489	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$12,027,139	$9,336,387	$6,292,315
Per Capita Debt:	$341	$366	$223
General Obligation Debt over EAV:	0.37%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$3,710,891	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$105	$50	$
Revenue Collected During FY 14:	$1,022,542	$622,050	$
Expenditures During FY 14:	$1,388,193	$663,952	$
Per Capita Revenue:	$29	$21	$
Per Capita Expenditures:	$39	$22	$
Operating Income (loss):	-$365,651	-$41,902	$
Ratio of Retained Earnings to Expenditures:	240.98%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$3,345,240	$1,557,725	$
Per Capita Ending Retained Earnings:	$95	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Worth Park District

Unit Code: 016/850/12 **County:** Cook

Fiscal Year End:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$1,376,849
Equalized Assessed Valuation:	$177,519,627
Population:	10,835
Employees:	
Full Time:	8
Part Time:	16
Salaries Paid:	$476,543

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$359,851	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$33	$108	$75
Revenue Collected During FY 14:	$1,055,123	$6,374,916	$3,406,713
Expenditures During FY 14:	$1,098,726	$6,019,868	$3,419,923
Per Capita Revenue:	$97	$256	$172
Per Capita Expenditures:	$101	$246	$152
Revenues over (under) Expenditures:	-$43,603	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	31.01%	54.55%	47.83%
Ending Fund Balance for FY 14:	$340,743	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$31	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$302,000	$1,467,362	$848,531
Total Unrestricted Net Assets:	$505,069	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$288,651	$9,336,387	$6,292,315
Per Capita Debt:	$27	$366	$223
General Obligation Debt over EAV:	0.14%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: $1,399,184

Equalized Assessed Valuation: $173,765,431

Population: 51,000

Employees:

Full Time: 9

Part Time: 31

Salaries Paid: $434,273

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$971,733	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$19	$108	$75
Revenue Collected During FY 14:	$1,074,485	$6,374,916	$3,406,713
Expenditures During FY 14:	$812,540	$6,019,868	$3,419,923
Per Capita Revenue:	$21	$256	$172
Per Capita Expenditures:	$16	$246	$152
Revenues over (under) Expenditures:	$261,945	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	151.83%	54.55%	47.83%
Ending Fund Balance for FY 14:	$1,233,678	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$24	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$997,570	$1,467,362	$848,531
Total Unrestricted Net Assets:	-$158,081	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$636,576	$9,336,387	$6,292,315
Per Capita Debt:	$12	$366	$223
General Obligation Debt over EAV:	0.37%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$	$50	$
Revenue Collected During FY 14:	$	$622,050	$
Expenditures During FY 14:	$	$663,952	$
Per Capita Revenue:	$	$21	$
Per Capita Expenditures:	$	$22	$
Operating Income (loss):	$	-$41,902	$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$	$1,557,725	$
Per Capita Ending Retained Earnings:	$	$48	$

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

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:	4/30/2014
Accounting Method:	Modified Accrual
Appropriation or Budget:	$12,378,000
Equalized Assessed Valuation:	$243,973,762
Population:	24,362
Employees:	
Full Time:	84
Part Time:	117
Salaries Paid:	$2,612,825

Blended Component Units

Fiscal Indicators

General and Special Funds	Amounts	Averages	Medians
Beginning Fund Balance for FY 14:	$2,095,497	$2,952,329	$1,568,714
Per Capita Beginning Fund Balance:	$86	$108	$75
Revenue Collected During FY 14:	$4,242,685	$6,374,916	$3,406,713
Expenditures During FY 14:	$4,086,867	$6,019,868	$3,419,923
Per Capita Revenue:	$174	$256	$172
Per Capita Expenditures:	$168	$246	$152
Revenues over (under) Expenditures:	$155,818	$355,048	$187,521
Ratio of Fund Balance to Expenditures:	53.17%	54.55%	47.83%
Ending Fund Balance for FY 14:	$2,172,900	$3,054,629	$1,544,745
Per Capita Ending Fund Balance:	$89	$110	$79

Equity	Amounts	Averages	Medians
Total Reserved Funds:	$	$6,530	$
Total Unreserved Funds:	$	$6,600	$

Net Assets	Amounts	Averages	Medians
Total Restricted Net Assets:	$1,108,258	$1,467,362	$848,531
Total Unrestricted Net Assets:	$1,270,209	$3,298,943	$1,659,535

STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt	Amounts	Averages	Medians
Outstanding Debt for FY 14:	$3,540,000	$9,336,387	$6,292,315
Per Capita Debt:	$145	$366	$223
General Obligation Debt over EAV:	0.61%	0.72%	0.46%

Enterprise Funds	Amounts	Averages	Medians
Beginning Retained Earnings for FY 14:	$5,641,877	$1,559,639	$
Per Capita Beginning Retained Earnings for FY 14:	$232	$50	$
Revenue Collected During FY 14:	$1,201,250	$622,050	$
Expenditures During FY 14:	$1,474,891	$663,952	$
Per Capita Revenue:	$49	$21	$
Per Capita Expenditures:	$61	$22	$
Operating Income (loss):	-$273,641	-$41,902	$
Ratio of Retained Earnings to Expenditures:	369.29%	67.42%	0.00%
Ending Retained Earnings for FY 14:	$5,446,651	$1,557,725	$
Per Capita Ending Retained Earnings:	$224	$48	$