



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Joliet Park District		
<b>Unit Code:</b>	099/040/12	<b>County:</b>	Will
<b>Fiscal Year End:</b>	4/30/2014		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$22,678,569		
<b>Equalized Assessed Valuation:</b>	\$1,861,687,929		
<b>Population:</b>	155,000		
<b>Employees:</b>			
	<b>Full Time:</b>	67	
	<b>Part Time:</b>	950	
	<b>Salaries Paid:</b>	\$8,153,329	

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,530	\$
Total Unreserved Funds:	\$	\$6,600	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$673,423	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$4,235,108	\$3,298,943	\$1,659,535



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Kankakee Valley Park District	
<b>Unit Code:</b>	046/010/12	<b>County:</b> Kankakee
<b>Fiscal Year End:</b>	5/31/2014	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$5,333,770	
<b>Equalized Assessed Valuation:</b>	\$312,621,911	
<b>Population:</b>	37,157	
<b>Employees:</b>		
	<b>Full Time:</b>	26
	<b>Part Time:</b>	199
	<b>Salaries Paid:</b>	\$1,349,119

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,530	\$
Total Unreserved Funds:	\$	\$6,600	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$56,216	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$63,118	\$3,298,943	\$1,659,535



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



# 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

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,302,086	\$90,090	\$
Total Unrestricted Net Assets:	\$396,148	\$82,135	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



**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**

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,530	\$
Total Unreserved Funds:	\$	\$6,600	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	-\$107,081	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$1,953,303	\$3,298,943	\$1,659,535



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



# 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

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$732,888	\$82,135	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

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

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$35,569	\$11,985	\$
Total Unreserved Funds:	\$48,076	\$32,509	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



# 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

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$1,650,482	\$82,135	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



**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**

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

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

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

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

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

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$60,259	\$32,509	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



**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**

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

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$59,467	\$32,509	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



# 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

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$97,211	\$90,090	\$
Total Unrestricted Net Assets:	\$257,558	\$82,135	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



**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**

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

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

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

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$15,000	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



**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**

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

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$80,534	\$11,985	\$
Total Unreserved Funds:	\$152,707	\$32,509	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

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

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$	\$32,509	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$3,829,704	\$90,090	\$
Total Unrestricted Net Assets:	\$28,678	\$82,135	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



**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**

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

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$6,530	\$
Total Unreserved Funds:	\$	\$6,600	\$

**Net Assets**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$



**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**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$240,050	\$11,985	\$
Total Unreserved Funds:	\$675,224	\$32,509	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$	\$82,135	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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	\$