



**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**

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

	<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:	\$562,174	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$331,166	\$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:	\$1,290,000	\$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**

	<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:	\$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**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

	<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: **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**

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

	<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:	\$	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$110,769	\$3,298,943	\$1,659,535



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

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



**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:	\$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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$43,174	\$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:	\$145,692	\$281,889	\$
Per Capita Debt:	\$1	\$52	\$
General Obligation Debt over EAV:	0.13%	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:	\$	\$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: **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**

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

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$75,533	\$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: **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**

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

	<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 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

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

	<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:	\$245,788	\$90,090	\$
Total Unrestricted Net Assets:	\$143,997	\$82,135	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

	<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

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

	<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:	\$550,000	\$281,889	\$
Per Capita Debt:	\$2,391	\$52	\$
General Obligation Debt over EAV:	0.61%	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:

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:	\$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**

	<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:	\$1,161,077	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$205,481	\$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:	\$1,790,000	\$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**

	<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:	\$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**

	<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:

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:	\$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

	<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:	\$641,230	\$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: **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**

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

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$17,225	\$11,985	\$
Total Unreserved Funds:	-\$117,352	\$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:	\$300,000	\$281,889	\$
Per Capita Debt:	\$82	\$52	\$
General Obligation Debt over EAV:	0.49%	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: **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**

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

	<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:	\$77,486	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$935,091	\$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:	\$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**

	<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: **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**

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

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$63,691	\$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:	\$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**

	<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:	\$75,609	\$90,090	\$
Total Unrestricted Net Assets:	\$928	\$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**

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

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



**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**

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

	<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:	\$45,369	\$90,090	\$
Total Unrestricted Net Assets:	\$43,131	\$82,135	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

	<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: **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**

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

	<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:	\$634,537	\$90,090	\$
Total Unrestricted Net Assets:	\$46,631	\$82,135	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

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



**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>	Morton Park District	
<b>Unit Code:</b>	090/030/12	<b>County:</b> Tazewell
<b>Fiscal Year End:</b>	3/31/2014	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$5,728,000	
<b>Equalized Assessed Valuation:</b>	\$529,362,350	
<b>Population:</b>	16,300	
<b>Employees:</b>		
	<b>Full Time:</b>	7
	<b>Part Time:</b>	104
	<b>Salaries Paid:</b>	\$510,794

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:	\$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**

	<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:	\$370,151	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$1,658,413	\$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:	\$3,890,000	\$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**

	<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>	Morton Grove Park District	
<b>Unit Code:</b>	016/460/12	<b>County:</b> Cook
<b>Fiscal Year End:</b>	4/30/2014	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$6,000,000	
<b>Equalized Assessed Valuation:</b>	\$798,520,745	
<b>Population:</b>	23,461	
<b>Employees:</b>		
	<b>Full Time:</b>	29
	<b>Part Time:</b>	174
	<b>Salaries Paid:</b>	\$1,942,687

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:	\$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**

	<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:	\$1,511,409	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$971,920	\$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:	\$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**

	<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: **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

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

	<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 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

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

	<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:	\$3,631,727	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$11,417,228	\$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:	\$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**

	<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:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:	<input type="text" value="1"/>
Part Time:	<input type="text" value="11"/>
Salaries Paid:	<input type="text" value="\$25,615"/>

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$32,289	\$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:	\$45,000	\$281,889	\$
Per Capita Debt:	\$29	\$52	\$
General Obligation Debt over EAV:	0.14%	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:	\$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

	<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:	\$31,571	\$82,135	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

	<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: **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

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$86,393	\$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:	\$90,615	\$281,889	\$
Per Capita Debt:	\$11	\$52	\$
General Obligation Debt over EAV:	0.13%	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:	\$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**

	<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

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

	<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: **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**

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

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$50,574	\$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 Greater Than or Equal to 850,000**

**Local Government Profile**

<b>Unit Name:</b>	New Lenox Community Park District	
<b>Unit Code:</b>	099/070/12	<b>County:</b> Will
<b>Fiscal Year End:</b>	4/30/2014	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$13,889,454	
<b>Equalized Assessed Valuation:</b>	\$1,148,544,657	
<b>Population:</b>	60,000	
<b>Employees:</b>		
	<b>Full Time:</b>	37
	<b>Part Time:</b>	475
	<b>Salaries Paid:</b>	\$2,262,712

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:	\$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**

	<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:	\$978,557	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$804,860	\$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:	\$1,836,903	\$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**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

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



# 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

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

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$173,299	\$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 YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

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



**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:	\$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**

	<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:	\$17,027	\$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:	\$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**

	<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:	\$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**

	<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:	\$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**

	<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

#### Debt

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

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

	<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**

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

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

	<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:	\$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**

	<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: **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**

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

	<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: **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**

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

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$232,911	\$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: **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**

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

	<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:	\$95,337	\$90,090	\$
Total Unrestricted Net Assets:	\$125,531	\$82,135	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

	<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**

<b>Unit Name:</b>	Oregon Park District	
<b>Unit Code:</b>	071/020/12	<b>County:</b> Ogle
<b>Fiscal Year End:</b>	4/30/2014	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$5,570,997	
<b>Equalized Assessed Valuation:</b>	\$637,389,111	
<b>Population:</b>	6,800	
<b>Employees:</b>		
	<b>Full Time:</b>	18
	<b>Part Time:</b>	58
	<b>Salaries Paid:</b>	\$1,320,522

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$1,940,466	\$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**

	<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:	\$531,528	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$603,897	\$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:	\$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**

	<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:	\$12,190,000	\$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**

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