





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$18,149,407	\$9,336,387	\$6,292,315
Per Capita Debt:	\$219	\$366	\$223
General Obligation Debt over EAV:	0.51%	0.72%	0.46%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,011,337	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$12	\$50	\$
Revenue Collected During FY 14:	\$1,770,187	\$622,050	\$
Expenditures During FY 14:	\$1,827,115	\$663,952	\$
Per Capita Revenue:	\$21	\$21	\$
Per Capita Expenditures:	\$22	\$22	\$
Operating Income (loss):	-\$56,928	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	66.23%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$1,210,034	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$15	\$48	\$



**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>	Park Ridge Park District	
<b>Unit Code:</b>	016/580/12	<b>County:</b> Cook
<b>Fiscal Year End:</b>	12/31/2014	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$27,323,404	
<b>Equalized Assessed Valuation:</b>	\$1,308,219,698	
<b>Population:</b>	37,480	
<b>Employees:</b>		
	<b>Full Time:</b>	54
	<b>Part Time:</b>	663
	<b>Salaries Paid:</b>	\$5,885,761

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:	\$5,227,183	\$2,952,329	\$1,568,714
Per Capita Beginning Fund Balance:	\$139	\$108	\$75
Revenue Collected During FY 14:	\$14,923,795	\$6,374,916	\$3,406,713
Expenditures During FY 14:	\$13,803,922	\$6,019,868	\$3,419,923
Per Capita Revenue:	\$398	\$256	\$172
Per Capita Expenditures:	\$368	\$246	\$152
Revenues over (under) Expenditures:	\$1,119,873	\$355,048	\$187,521
Ratio of Fund Balance to Expenditures:	38.12%	54.55%	47.83%
Ending Fund Balance for FY 14:	\$5,262,056	\$3,054,629	\$1,544,745
Per Capita Ending Fund Balance:	\$140	\$110	\$79

**Equity**

	<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:	\$7,418,953	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$1,093,793	\$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:	\$20,575,694	\$9,336,387	\$6,292,315
Per Capita Debt:	\$549	\$366	\$223
General Obligation Debt over EAV:	1.57%	0.72%	0.46%

**Enterprise Funds**

	<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: **Paxton Park District**

Unit Code: **027/010/12** County: **Ford**

Fiscal Year End: **1/31/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$511,077**

Equalized Assessed Valuation: **\$48,930,293**

Population: **4,448**

Employees:

    Full Time: **1**

    Part Time: **49**

    Salaries Paid: **\$83,919**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$71,471	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$16	\$54	\$27
Revenue Collected During FY 14:	\$290,274	\$229,458	\$136,185
Expenditures During FY 14:	\$254,262	\$230,187	\$125,615
Per Capita Revenue:	\$65	\$71	\$45
Per Capita Expenditures:	\$57	\$68	\$43
Revenues over (under) Expenditures:	\$36,012	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	42.27%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$107,483	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$24	\$59	\$30

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$45,254	\$11,985	\$
Total Unreserved Funds:	\$62,229	\$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:	\$100,000	\$281,889	\$
Per Capita Debt:	\$22	\$52	\$
General Obligation Debt over EAV:	0.20%	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: **Pearl City Park District**

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

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$139,470**

Equalized Assessed Valuation: **\$41,064,337**

Population: **3,200**

Employees:

    Full Time:

    Part Time: **11**

    Salaries Paid: **\$45,464**

**Blended Component Units**

*(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:	\$145,714	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$46	\$54	\$27
Revenue Collected During FY 14:	\$122,896	\$229,458	\$136,185
Expenditures During FY 14:	\$138,973	\$230,187	\$125,615
Per Capita Revenue:	\$38	\$71	\$45
Per Capita Expenditures:	\$43	\$68	\$43
Revenues over (under) Expenditures:	-\$16,077	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	93.28%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$129,637	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$41	\$59	\$30

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$129,637	\$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 Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Pekin Park District		
<b>Unit Code:</b>	090/040/12	<b>County:</b>	Tazewell
<b>Fiscal Year End:</b>	6/30/2014		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$7,603,470		
<b>Equalized Assessed Valuation:</b>	\$491,049,969		
<b>Population:</b>	34,000		
<b>Employees:</b>			
	<b>Full Time:</b>		33
	<b>Part Time:</b>		336
	<b>Salaries Paid:</b>		\$2,557,577

#### Blended Component Units

Number Submitted = 1  
Pekin Park Foundation

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$1,010,381	\$2,952,329	\$1,568,714
Per Capita Beginning Fund Balance:	\$30	\$108	\$75
Revenue Collected During FY 14:	\$3,717,161	\$6,374,916	\$3,406,713
Expenditures During FY 14:	\$4,083,098	\$6,019,868	\$3,419,923
Per Capita Revenue:	\$109	\$256	\$172
Per Capita Expenditures:	\$120	\$246	\$152
Revenues over (under) Expenditures:	-\$365,937	\$355,048	\$187,521
Ratio of Fund Balance to Expenditures:	21.76%	54.55%	47.83%
Ending Fund Balance for FY 14:	\$888,304	\$3,054,629	\$1,544,745
Per Capita Ending Fund Balance:	\$26	\$110	\$79

##### Equity

	<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:	\$318,213	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$576,937	\$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:	\$8,198,114	\$9,336,387	\$6,292,315
Per Capita Debt:	\$241	\$366	\$223
General Obligation Debt over EAV:	1.64%	0.72%	0.46%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$2,210,952	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$65	\$50	\$
Revenue Collected During FY 14:	\$2,168,946	\$622,050	\$
Expenditures During FY 14:	\$2,232,409	\$663,952	\$
Per Capita Revenue:	\$64	\$21	\$
Per Capita Expenditures:	\$66	\$22	\$
Operating Income (loss):	-\$63,463	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	88.82%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$1,982,879	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$58	\$48	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Peotone Park District**

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

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$509,663**

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

Population: **4,157**

Employees:

    Full Time: **1**

    Part Time: **12**

    Salaries Paid: **\$47,856**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$199,150	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$48	\$54	\$27
Revenue Collected During FY 14:	\$309,514	\$229,458	\$136,185
Expenditures During FY 14:	\$495,522	\$230,187	\$125,615
Per Capita Revenue:	\$74	\$71	\$45
Per Capita Expenditures:	\$119	\$68	\$43
Revenues over (under) Expenditures:	-\$186,008	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	2.65%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$13,142	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$3	\$59	\$30

##### Equity

	<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:	\$13,682	\$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:	\$740,000	\$281,889	\$
Per Capita Debt:	\$178	\$52	\$
General Obligation Debt over EAV:	0.85%	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: **Phoenix Park District**

Unit Code: **016/590/12** County: **Cook**

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$32,200**

Equalized Assessed Valuation: **\$6,035,467**

Population: **1,094**

Employees:

    Full Time:

    Part Time: **41**

    Salaries Paid: **\$80,180**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$971	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$1	\$54	\$27
Revenue Collected During FY 14:	\$111,644	\$229,458	\$136,185
Expenditures During FY 14:	\$26,185	\$230,187	\$125,615
Per Capita Revenue:	\$102	\$71	\$45
Per Capita Expenditures:	\$24	\$68	\$43
Revenues over (under) Expenditures:	\$85,459	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	330.07%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$86,430	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$79	\$59	\$30

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$1,500	\$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: **Pitman Township Park District**

Unit Code: **068/025/12** County: **Montgomery**

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$38,500**

Equalized Assessed Valuation: **\$9,583,583**

Population: **508**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$3,632	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$7	\$54	\$27
Revenue Collected During FY 14:	\$36,316	\$229,458	\$136,185
Expenditures During FY 14:	\$39,004	\$230,187	\$125,615
Per Capita Revenue:	\$71	\$71	\$45
Per Capita Expenditures:	\$77	\$68	\$43
Revenues over (under) Expenditures:	-\$2,688	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	2.42%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$944	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$2	\$59	\$30

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$3,632	\$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 Greater Than or Equal to 850,000**

**Local Government Profile**

<b>Unit Name:</b>	Plainfield Park District		
<b>Unit Code:</b>	099/085/12	<b>County:</b>	Will
<b>Fiscal Year End:</b>	6/30/2014		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$11,271,877		
<b>Equalized Assessed Valuation:</b>	\$2,245,886,204		
<b>Population:</b>	125,000		
<b>Employees:</b>			
	<b>Full Time:</b>	51	
	<b>Part Time:</b>	174	
	<b>Salaries Paid:</b>	\$2,812,905	

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$4,509,858	\$2,952,329	\$1,568,714
Per Capita Beginning Fund Balance:	\$36	\$108	\$75
Revenue Collected During FY 14:	\$6,402,542	\$6,374,916	\$3,406,713
Expenditures During FY 14:	\$6,200,234	\$6,019,868	\$3,419,923
Per Capita Revenue:	\$51	\$256	\$172
Per Capita Expenditures:	\$50	\$246	\$152
Revenues over (under) Expenditures:	\$202,308	\$355,048	\$187,521
Ratio of Fund Balance to Expenditures:	75.76%	54.55%	47.83%
Ending Fund Balance for FY 14:	\$4,697,181	\$3,054,629	\$1,544,745
Per Capita Ending Fund Balance:	\$38	\$110	\$79

**Equity**

	<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:	\$1,684,959	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$3,655,300	\$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:	\$4,575,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$37	\$366	\$223
General Obligation Debt over EAV:	0.20%	0.72%	0.46%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$84,900	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$1	\$50	\$
Revenue Collected During FY 14:	\$157,996	\$622,050	\$
Expenditures During FY 14:	\$155,255	\$663,952	\$
Per Capita Revenue:	\$1	\$21	\$
Per Capita Expenditures:	\$1	\$22	\$
Operating Income (loss):	\$2,741	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	66.10%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$102,626	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$1	\$48	\$





# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$6,568,825	\$9,336,387	\$6,292,315
Per Capita Debt:	\$614	\$366	\$223
General Obligation Debt over EAV:	1.14%	0.72%	0.46%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$2,987,556	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$279	\$50	\$
Revenue Collected During FY 14:	\$100,980	\$622,050	\$
Expenditures During FY 14:	\$401,390	\$663,952	\$
Per Capita Revenue:	\$9	\$21	\$
Per Capita Expenditures:	\$38	\$22	\$
Operating Income (loss):	-\$300,410	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Pleasant Hill Park District**

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

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$40,046**

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

Population: **2,600**

Employees:

    Full Time:

    Part Time: **15**

    Salaries Paid: **\$15,522**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$117,095	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$45	\$54	\$27
Revenue Collected During FY 14:	\$41,720	\$229,458	\$136,185
Expenditures During FY 14:	\$43,108	\$230,187	\$125,615
Per Capita Revenue:	\$16	\$71	\$45
Per Capita Expenditures:	\$17	\$68	\$43
Revenues over (under) Expenditures:	-\$1,388	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	268.28%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$115,649	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$44	\$59	\$30

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$102,552	\$11,985	\$
Total Unreserved Funds:	\$13,098	\$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:	\$10,747	\$281,889	\$
Per Capita Debt:	\$4	\$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:	\$11,820,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$91	\$366	\$223
General Obligation Debt over EAV:	0.22%	0.72%	0.46%

**Enterprise Funds**

	<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: **Posen Park District**

Unit Code: **016/610/12** County: **Cook**

Fiscal Year End: **4/30/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$475,000**

Equalized Assessed Valuation: **\$54,177,214**

Population: **5,987**

Employees:

    Full Time: **1**

    Part Time: **2**

    Salaries Paid: **\$44,077**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$279,231	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$47	\$54	\$27
Revenue Collected During FY 14:	\$152,740	\$229,458	\$136,185
Expenditures During FY 14:	\$248,217	\$230,187	\$125,615
Per Capita Revenue:	\$26	\$71	\$45
Per Capita Expenditures:	\$41	\$68	\$43
Revenues over (under) Expenditures:	-\$95,477	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	74.03%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$183,754	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$31	\$59	\$30

##### Equity

	<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:	\$73,468	\$90,090	\$
Total Unrestricted Net Assets:	\$110,286	\$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: **Princeton Park District**

Unit Code: 006/010/12 County: Bureau

Fiscal Year End: 6/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$3,173,956

Equalized Assessed Valuation: \$134,914,915

Population: 7,463

Employees:

    Full Time: 11

    Part Time: 80

    Salaries Paid: \$682,265

Blended Component Units

Fiscal Indicators

General and Special Funds

	<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:	\$1	\$229,458	\$136,185
Expenditures During FY 14:	\$1	\$230,187	\$125,615
Per Capita Revenue:	\$	\$71	\$45
Per Capita Expenditures:	\$	\$68	\$43
Revenues over (under) Expenditures:	\$	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	0.00%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$	\$59	\$30

Equity

	<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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$2,258,420	\$281,889	\$
Per Capita Debt:	\$303	\$52	\$
General Obligation Debt over EAV:	0.59%	0.16%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$3,737,706	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$501	\$4	\$
Revenue Collected During FY 14:	\$1,865,460	\$14,963	\$
Expenditures During FY 14:	\$1,866,289	\$16,625	\$
Per Capita Revenue:	\$250	\$2	\$
Per Capita Expenditures:	\$250	\$2	\$
Operating Income (loss):	-\$829	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	200.23%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$3,736,877	\$32,672	\$
Per Capita Ending Retained Earnings:	\$501	\$4	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

**Unit Name:** Prophetstown Park District

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

**Fiscal Year End:** 4/30/2014

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$612,200

**Equalized Assessed Valuation:** \$41,818,313

**Population:** 2,600

**Employees:**

**Full Time:** 1

**Part Time:** 15

**Salaries Paid:** \$131,132

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$90,529	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$35	\$54	\$27
Revenue Collected During FY 14:	\$383,251	\$229,458	\$136,185
Expenditures During FY 14:	\$485,091	\$230,187	\$125,615
Per Capita Revenue:	\$147	\$71	\$45
Per Capita Expenditures:	\$187	\$68	\$43
Revenues over (under) Expenditures:	-\$101,840	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	23.44%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$113,689	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$44	\$59	\$30

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$113,689	\$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:	\$181,277	\$281,889	\$
Per Capita Debt:	\$70	\$52	\$
General Obligation Debt over EAV:	0.30%	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>	Prospect Heights Park District	
<b>Unit Code:</b>	016/620/12	<b>County:</b> Cook
<b>Fiscal Year End:</b>	12/31/2014	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$5,445,805	
<b>Equalized Assessed Valuation:</b>	\$293,362,756	
<b>Population:</b>	15,000	
<b>Employees:</b>		
	<b>Full Time:</b>	15
	<b>Part Time:</b>	65
	<b>Salaries Paid:</b>	\$1,450,410

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$1,207,620	\$2,952,329	\$1,568,714
Per Capita Beginning Fund Balance:	\$81	\$108	\$75
Revenue Collected During FY 14:	\$4,048,691	\$6,374,916	\$3,406,713
Expenditures During FY 14:	\$3,396,793	\$6,019,868	\$3,419,923
Per Capita Revenue:	\$270	\$256	\$172
Per Capita Expenditures:	\$226	\$246	\$152
Revenues over (under) Expenditures:	\$651,898	\$355,048	\$187,521
Ratio of Fund Balance to Expenditures:	43.86%	54.55%	47.83%
Ending Fund Balance for FY 14:	\$1,489,858	\$3,054,629	\$1,544,745
Per Capita Ending Fund Balance:	\$99	\$110	\$79

**Equity**

	<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:	\$535,279	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$1,724,997	\$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:	\$8,235,990	\$9,336,387	\$6,292,315
Per Capita Debt:	\$549	\$366	\$223
General Obligation Debt over EAV:	0.19%	0.72%	0.46%

**Enterprise Funds**

	<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: **Putnam Twp Park District**

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

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash**

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

Equalized Assessed Valuation: **\$23,243,402**

Population: **2,198**

Employees:

    Full Time: **1**

    Part Time: **8**

    Salaries Paid: **\$5,771**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$36,377	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$17	\$54	\$27
Revenue Collected During FY 14:	\$68,888	\$229,458	\$136,185
Expenditures During FY 14:	\$50,137	\$230,187	\$125,615
Per Capita Revenue:	\$31	\$71	\$45
Per Capita Expenditures:	\$23	\$68	\$43
Revenues over (under) Expenditures:	\$18,751	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	109.95%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$55,128	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$25	\$59	\$30

**Equity**

	<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:	\$803,031	\$9,336,387	\$6,292,315
Per Capita Debt:	\$20	\$366	\$223
General Obligation Debt over EAV:	0.11%	0.72%	0.46%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$3,250,900	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$80	\$50	\$
Revenue Collected During FY 14:	\$1,076,608	\$622,050	\$
Expenditures During FY 14:	\$1,225,164	\$663,952	\$
Per Capita Revenue:	\$26	\$21	\$
Per Capita Expenditures:	\$30	\$22	\$
Operating Income (loss):	-\$148,556	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	255.78%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$3,133,712	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$77	\$48	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Rantoul Park District**

Unit Code: **010/020/12** County: **Champaign**

Fiscal Year End: **12/31/2014**

Accounting Method: **Combination**

Appropriation or Budget: **\$905,245**

Equalized Assessed Valuation: **\$86,424,581**

Population: **13,100**

Employees:

    Full Time: **3**

    Part Time: **50**

    Salaries Paid: **\$208,187**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$93,778	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$7	\$54	\$27
Revenue Collected During FY 14:	\$700,620	\$229,458	\$136,185
Expenditures During FY 14:	\$777,898	\$230,187	\$125,615
Per Capita Revenue:	\$53	\$71	\$45
Per Capita Expenditures:	\$59	\$68	\$43
Revenues over (under) Expenditures:	-\$77,278	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	17.55%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$136,500	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$10	\$59	\$30

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$83,060	\$11,985	\$
Total Unreserved Funds:	\$53,440	\$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: **Raymond Park District**

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

Fiscal Year End: **7/31/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$45,318**

Equalized Assessed Valuation: **\$10,870,266**

Population: **900**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$7,900**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$13,047	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$14	\$54	\$27
Revenue Collected During FY 14:	\$33,778	\$229,458	\$136,185
Expenditures During FY 14:	\$23,804	\$230,187	\$125,615
Per Capita Revenue:	\$38	\$71	\$45
Per Capita Expenditures:	\$26	\$68	\$43
Revenues over (under) Expenditures:	\$9,974	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	96.71%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$23,021	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$26	\$59	\$30

**Equity**

	<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: **Ridgeville Park District**

Unit Code: 016/640/12 County: Cook

Fiscal Year End: 6/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$766,475

Equalized Assessed Valuation: \$441,605,453

Population: 73,000

Employees:

    Full Time: 5

    Part Time: 58

    Salaries Paid: \$392,511

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$439,280	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$6	\$54	\$27
Revenue Collected During FY 14:	\$723,937	\$229,458	\$136,185
Expenditures During FY 14:	\$714,814	\$230,187	\$125,615
Per Capita Revenue:	\$10	\$71	\$45
Per Capita Expenditures:	\$10	\$68	\$43
Revenues over (under) Expenditures:	\$9,123	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	59.09%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$422,403	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$6	\$59	\$30

##### Equity

	<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:	\$231,843	\$90,090	\$
Total Unrestricted Net Assets:	\$717,331	\$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**

Unit Name: **River Forest Park District**

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

Fiscal Year End: **4/30/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,191,676**

Equalized Assessed Valuation: **\$529,450,956**

Population: **11,172**

Employees:

    Full Time: **9**

    Part Time: **38**

    Salaries Paid: **\$521,366**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$720,553	\$2,952,329	\$1,568,714
Per Capita Beginning Fund Balance:	\$64	\$108	\$75
Revenue Collected During FY 14:	\$1,937,206	\$6,374,916	\$3,406,713
Expenditures During FY 14:	\$1,466,722	\$6,019,868	\$3,419,923
Per Capita Revenue:	\$173	\$256	\$172
Per Capita Expenditures:	\$131	\$246	\$152
Revenues over (under) Expenditures:	\$470,484	\$355,048	\$187,521
Ratio of Fund Balance to Expenditures:	43.02%	54.55%	47.83%
Ending Fund Balance for FY 14:	\$631,037	\$3,054,629	\$1,544,745
Per Capita Ending Fund Balance:	\$56	\$110	\$79

**Equity**

	<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:	\$95,811	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$2,482,921	\$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:	\$196,040	\$9,336,387	\$6,292,315
Per Capita Debt:	\$18	\$366	\$223
General Obligation Debt over EAV:	0.04%	0.72%	0.46%

**Enterprise Funds**

	<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:	\$7,675,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$512	\$366	\$223
General Obligation Debt over EAV:	0.00%	0.72%	0.46%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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: **Roanoke Park District**

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

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$135,800**

Equalized Assessed Valuation: **\$27,643,002**

Population: **2,065**

Employees:

    Full Time:

    Part Time: **17**

    Salaries Paid: **\$40,132**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$71,678	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$35	\$54	\$27
Revenue Collected During FY 14:	\$149,932	\$229,458	\$136,185
Expenditures During FY 14:	\$119,247	\$230,187	\$125,615
Per Capita Revenue:	\$73	\$71	\$45
Per Capita Expenditures:	\$58	\$68	\$43
Revenues over (under) Expenditures:	\$30,685	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	85.84%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$102,363	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$50	\$59	\$30

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$102,363	\$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 Greater Than or Equal to 850,000**

**Local Government Profile**

<b>Unit Name:</b>	Rockford Park District	
<b>Unit Code:</b>	101/010/12	<b>County:</b> Winnebago
<b>Fiscal Year End:</b>	12/31/2014	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$53,850,718	
<b>Equalized Assessed Valuation:</b>	\$2,109,477,022	
<b>Population:</b>	199,463	
<b>Employees:</b>		
	<b>Full Time:</b>	177
	<b>Part Time:</b>	1,656
	<b>Salaries Paid:</b>	\$15,199,855

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:	\$8,794,378	\$2,952,329	\$1,568,714
Per Capita Beginning Fund Balance:	\$44	\$108	\$75
Revenue Collected During FY 14:	\$30,477,926	\$6,374,916	\$3,406,713
Expenditures During FY 14:	\$29,090,520	\$6,019,868	\$3,419,923
Per Capita Revenue:	\$153	\$256	\$172
Per Capita Expenditures:	\$146	\$246	\$152
Revenues over (under) Expenditures:	\$1,387,406	\$355,048	\$187,521
Ratio of Fund Balance to Expenditures:	30.28%	54.55%	47.83%
Ending Fund Balance for FY 14:	\$8,809,894	\$3,054,629	\$1,544,745
Per Capita Ending Fund Balance:	\$44	\$110	\$79

**Equity**

	<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:	\$17,906,021	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	-\$10,571,903	\$3,298,943	\$1,659,535



**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:	\$33,478,555	\$9,336,387	\$6,292,315
Per Capita Debt:	\$168	\$366	\$223
General Obligation Debt over EAV:	0.62%	0.72%	0.46%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	\$3,246,412	\$9,336,387	\$6,292,315
Per Capita Debt:	\$144	\$366	\$223
General Obligation Debt over EAV:	0.47%	0.72%	0.46%

**Enterprise Funds**

	<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>	Roselle Park District	
<b>Unit Code:</b>	022/190/12	<b>County:</b> Dupage
<b>Fiscal Year End:</b>	4/30/2014	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$4,634,022	
<b>Equalized Assessed Valuation:</b>	\$430,541,906	
<b>Population:</b>	22,763	
<b>Employees:</b>		
	<b>Full Time:</b>	11
	<b>Part Time:</b>	157
	<b>Salaries Paid:</b>	\$1,154,698

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:	\$1,568,714	\$2,952,329	\$1,568,714
Per Capita Beginning Fund Balance:	\$69	\$108	\$75
Revenue Collected During FY 14:	\$2,813,805	\$6,374,916	\$3,406,713
Expenditures During FY 14:	\$2,344,653	\$6,019,868	\$3,419,923
Per Capita Revenue:	\$124	\$256	\$172
Per Capita Expenditures:	\$103	\$246	\$152
Revenues over (under) Expenditures:	\$469,152	\$355,048	\$187,521
Ratio of Fund Balance to Expenditures:	79.78%	54.55%	47.83%
Ending Fund Balance for FY 14:	\$1,870,598	\$3,054,629	\$1,544,745
Per Capita Ending Fund Balance:	\$82	\$110	\$79

**Equity**

	<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:	\$580,659	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$4,144,974	\$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:	\$4,129,987	\$9,336,387	\$6,292,315
Per Capita Debt:	\$181	\$366	\$223
General Obligation Debt over EAV:	0.68%	0.72%	0.46%

**Enterprise Funds**

	<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>	Rosemont Park District	
<b>Unit Code:</b>	016/690/12	<b>County:</b> Cook
<b>Fiscal Year End:</b>	4/30/2014	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$2,605,887	
<b>Equalized Assessed Valuation:</b>	\$268,223,090	
<b>Population:</b>	4,220	
<b>Employees:</b>		
	<b>Full Time:</b>	7
	<b>Part Time:</b>	15
	<b>Salaries Paid:</b>	\$489,808

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:	\$701,384	\$2,952,329	\$1,568,714
Per Capita Beginning Fund Balance:	\$166	\$108	\$75
Revenue Collected During FY 14:	\$1,203,678	\$6,374,916	\$3,406,713
Expenditures During FY 14:	\$1,155,186	\$6,019,868	\$3,419,923
Per Capita Revenue:	\$285	\$256	\$172
Per Capita Expenditures:	\$274	\$246	\$152
Revenues over (under) Expenditures:	\$48,492	\$355,048	\$187,521
Ratio of Fund Balance to Expenditures:	64.91%	54.55%	47.83%
Ending Fund Balance for FY 14:	\$749,876	\$3,054,629	\$1,544,745
Per Capita Ending Fund Balance:	\$178	\$110	\$79

**Equity**

	<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:	\$607,262	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$491,752	\$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:	\$666,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$158	\$366	\$223
General Obligation Debt over EAV:	0.25%	0.72%	0.46%

**Enterprise Funds**

	<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: **Rossville Park District**

Unit Code: 092/010/12 County: Vermilion

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: \$63,367

Equalized Assessed Valuation: \$19,245,140

Population: 1,307

Employees:

    Full Time:

    Part Time:

    Salaries Paid: \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$28,922	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$22	\$54	\$27
Revenue Collected During FY 14:	\$79,187	\$229,458	\$136,185
Expenditures During FY 14:	\$58,673	\$230,187	\$125,615
Per Capita Revenue:	\$61	\$71	\$45
Per Capita Expenditures:	\$45	\$68	\$43
Revenues over (under) Expenditures:	\$20,514	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	84.26%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$49,436	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$38	\$59	\$30

**Equity**

	<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

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$8,390,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$145	\$366	\$223
General Obligation Debt over EAV:	0.27%	0.72%	0.46%

#### Enterprise Funds

	<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: **Roxana Community Park District**

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

Fiscal Year End: **4/30/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$803,929**

Equalized Assessed Valuation: **\$396,020,183**

Population: **1,542**

Employees:

**Full Time:** **3**

**Part Time:** **34**

**Salaries Paid:** **\$202,136**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$204,923	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$133	\$54	\$27
Revenue Collected During FY 14:	\$673,615	\$229,458	\$136,185
Expenditures During FY 14:	\$572,378	\$230,187	\$125,615
Per Capita Revenue:	\$437	\$71	\$45
Per Capita Expenditures:	\$371	\$68	\$43
Revenues over (under) Expenditures:	\$101,237	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	67.33%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$385,400	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$250	\$59	\$30

**Equity**

	<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:	-\$109,601	\$90,090	\$
Total Unrestricted Net Assets:	\$498,631	\$82,135	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$270,000	\$281,889	\$
Per Capita Debt:	\$175	\$52	\$
General Obligation Debt over EAV:	0.03%	0.16%	0.00%

**Enterprise Funds**

	<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	\$