



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$3,830,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$451	\$366	\$223
General Obligation Debt over EAV:	0.45%	0.72%	0.46%

Enterprise Funds

	<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: **San Jose Park District**

Unit Code: **060/020/12** County: **Mason**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$26,805**

Equalized Assessed Valuation: **\$15,785,041**

Population: **850**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$9,195	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$11	\$54	\$27
Revenue Collected During FY 14:	\$34,935	\$229,458	\$136,185
Expenditures During FY 14:	\$26,805	\$230,187	\$125,615
Per Capita Revenue:	\$41	\$71	\$45
Per Capita Expenditures:	\$32	\$68	\$43
Revenues over (under) Expenditures:	\$8,130	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	64.63%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$17,325	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$20	\$59	\$30

Equity

	<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: **Sandwich Park District**

Unit Code: **019/060/12** County: **Dekalb**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$737,487**

Equalized Assessed Valuation: **\$130,555,410**

Population: **5,624**

Employees:

Full Time: **2**

Part Time: **20**

Salaries Paid: **\$259,021**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$153,862	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$27	\$54	\$27
Revenue Collected During FY 14:	\$633,368	\$229,458	\$136,185
Expenditures During FY 14:	\$634,193	\$230,187	\$125,615
Per Capita Revenue:	\$113	\$71	\$45
Per Capita Expenditures:	\$113	\$68	\$43
Revenues over (under) Expenditures:	-\$825	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	24.13%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$153,037	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$27	\$59	\$30

Equity

	<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:	\$152,837	\$90,090	\$
Total Unrestricted Net Assets:	\$69,558	\$82,135	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$314,094	\$281,889	\$
Per Capita Debt:	\$56	\$52	\$
General Obligation Debt over EAV:	0.23%	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: **Savanna Park District**

Unit Code: **008/020/12** County: **Carroll**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$844,641**

Equalized Assessed Valuation: **\$35,623,818**

Population: **5,000**

Employees:

Full Time: **2**

Part Time: **22**

Salaries Paid: **\$100,231**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$68,957	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$14	\$54	\$27
Revenue Collected During FY 14:	\$216,477	\$229,458	\$136,185
Expenditures During FY 14:	\$201,385	\$230,187	\$125,615
Per Capita Revenue:	\$43	\$71	\$45
Per Capita Expenditures:	\$40	\$68	\$43
Revenues over (under) Expenditures:	\$15,092	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	41.74%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$84,049	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$17	\$59	\$30

Equity

	<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:	\$184,215	\$90,090	\$
Total Unrestricted Net Assets:	\$84,029	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$40,000	\$281,889	\$
Per Capita Debt:	\$8	\$52	\$
General Obligation Debt over EAV:	0.11%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$423,440	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$85	\$4	\$
Revenue Collected During FY 14:	\$99,940	\$14,963	\$
Expenditures During FY 14:	\$190,660	\$16,625	\$
Per Capita Revenue:	\$20	\$2	\$
Per Capita Expenditures:	\$38	\$2	\$
Operating Income (loss):	-\$90,720	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	174.51%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$332,720	\$32,672	\$
Per Capita Ending Retained Earnings:	\$67	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Schaumburg Park District**

Unit Code: **016/710/12** County: **Cook**

Fiscal Year End: **3/31/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$51,140,305**

Equalized Assessed Valuation: **\$3,079,261,878**

Population: **74,227**

Employees:

Full Time: **106**

Part Time: **850**

Salaries Paid: **\$11,075,865**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$6,110,518	\$2,952,329	\$1,568,714
Per Capita Beginning Fund Balance:	\$82	\$108	\$75
Revenue Collected During FY 14:	\$20,408,737	\$6,374,916	\$3,406,713
Expenditures During FY 14:	\$19,304,466	\$6,019,868	\$3,419,923
Per Capita Revenue:	\$275	\$256	\$172
Per Capita Expenditures:	\$260	\$246	\$152
Revenues over (under) Expenditures:	\$1,104,271	\$355,048	\$187,521
Ratio of Fund Balance to Expenditures:	37.42%	54.55%	47.83%
Ending Fund Balance for FY 14:	\$7,222,789	\$3,054,629	\$1,544,745
Per Capita Ending Fund Balance:	\$97	\$110	\$79

Equity

	<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:	\$2,746,671	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$4,875,865	\$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:	\$18,945,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$255	\$366	\$223
General Obligation Debt over EAV:	0.62%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$23,121,073	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$311	\$50	\$
Revenue Collected During FY 14:	\$2,293,001	\$622,050	\$
Expenditures During FY 14:	\$3,345,798	\$663,952	\$
Per Capita Revenue:	\$31	\$21	\$
Per Capita Expenditures:	\$45	\$22	\$
Operating Income (loss):	-\$1,052,797	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	707.01%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$23,655,258	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$319	\$48	\$



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:	\$85,249	\$229,458	\$136,185
Expenditures During FY 14:	\$64,660	\$230,187	\$125,615
Per Capita Revenue:	\$131	\$71	\$45
Per Capita Expenditures:	\$99	\$68	\$43
Revenues over (under) Expenditures:	\$20,589	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	31.84%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$20,589	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$32	\$59	\$30

Equity

	<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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Skokie Park District	
Unit Code:	016/720/12	County: Cook
Fiscal Year End:	4/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$31,084,045	
Equalized Assessed Valuation:	\$2,043,505,869	
Population:	64,784	
Employees:		
	Full Time:	75
	Part Time:	350
	Salaries Paid:	\$8,769,947

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$7,008,960	\$2,952,329	\$1,568,714
Per Capita Beginning Fund Balance:	\$108	\$108	\$75
Revenue Collected During FY 14:	\$17,654,187	\$6,374,916	\$3,406,713
Expenditures During FY 14:	\$16,693,477	\$6,019,868	\$3,419,923
Per Capita Revenue:	\$273	\$256	\$172
Per Capita Expenditures:	\$258	\$246	\$152
Revenues over (under) Expenditures:	\$960,710	\$355,048	\$187,521
Ratio of Fund Balance to Expenditures:	49.32%	54.55%	47.83%
Ending Fund Balance for FY 14:	\$8,233,478	\$3,054,629	\$1,544,745
Per Capita Ending Fund Balance:	\$127	\$110	\$79

Equity

	<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:	-\$6,510,505	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$7,865,223	\$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:	\$37,361,651	\$9,336,387	\$6,292,315
Per Capita Debt:	\$577	\$366	\$223
General Obligation Debt over EAV:	1.83%	0.72%	0.46%

Enterprise Funds

	<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:	\$7,520,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$1,567	\$366	\$223
General Obligation Debt over EAV:	0.04%	0.72%	0.46%

Enterprise Funds

	<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: **South Prairie Park District**

Unit Code: 050/060/12 County: Lasalle

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: \$84,117

Equalized Assessed Valuation: \$40,707,092

Population: 5,000

Employees:

 Full Time:

 Part Time: 1

 Salaries Paid: \$4,800

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$48,809	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$10	\$54	\$27
Revenue Collected During FY 14:	\$35,308	\$229,458	\$136,185
Expenditures During FY 14:	\$51,200	\$230,187	\$125,615
Per Capita Revenue:	\$7	\$71	\$45
Per Capita Expenditures:	\$10	\$68	\$43
Revenues over (under) Expenditures:	-\$15,892	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	64.29%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$32,917	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$7	\$59	\$30

Equity

	<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:	\$14,104,620	\$9,336,387	\$6,292,315
Per Capita Debt:	\$121	\$366	\$223
General Obligation Debt over EAV:	0.35%	0.72%	0.46%

Enterprise Funds

	<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

Unit Name:	St. Charles Park District		
Unit Code:	045/080/12	County:	Kane
Fiscal Year End:	12/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,279,661		
Equalized Assessed Valuation:	\$2,053,989,252		
Population:	33,237		
Employees:			
	Full Time:	76	
	Part Time:	591	
	Salaries Paid:	\$5,348,081	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$5,309,552	\$2,952,329	\$1,568,714
Per Capita Beginning Fund Balance:	\$160	\$108	\$75
Revenue Collected During FY 14:	\$14,052,853	\$6,374,916	\$3,406,713
Expenditures During FY 14:	\$11,477,032	\$6,019,868	\$3,419,923
Per Capita Revenue:	\$423	\$256	\$172
Per Capita Expenditures:	\$345	\$246	\$152
Revenues over (under) Expenditures:	\$2,575,821	\$355,048	\$187,521
Ratio of Fund Balance to Expenditures:	48.21%	54.55%	47.83%
Ending Fund Balance for FY 14:	\$5,532,906	\$3,054,629	\$1,544,745
Per Capita Ending Fund Balance:	\$166	\$110	\$79

Equity

	<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:	\$1,684,290	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$4,483,378	\$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:	\$32,160,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$968	\$366	\$223
General Obligation Debt over EAV:	1.29%	0.72%	0.46%

Enterprise Funds

	<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:	\$66,769	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$47	\$54	\$27
Revenue Collected During FY 14:	\$42,571	\$229,458	\$136,185
Expenditures During FY 14:	\$36,102	\$230,187	\$125,615
Per Capita Revenue:	\$30	\$71	\$45
Per Capita Expenditures:	\$25	\$68	\$43
Revenues over (under) Expenditures:	\$6,469	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	202.86%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$73,238	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$52	\$59	\$30

Equity

	<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:	\$	\$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:	Sterling Park District	
Unit Code:	098/030/12	County: Whiteside
Fiscal Year End:	4/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$6,837,350	
Equalized Assessed Valuation:	\$216,375,718	
Population:	20,200	
Employees:		
	Full Time:	20
	Part Time:	200
	Salaries Paid:	\$1,658,861

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$283,162	\$2,952,329	\$1,568,714
Per Capita Beginning Fund Balance:	\$14	\$108	\$75
Revenue Collected During FY 14:	\$5,338,071	\$6,374,916	\$3,406,713
Expenditures During FY 14:	\$6,175,451	\$6,019,868	\$3,419,923
Per Capita Revenue:	\$264	\$256	\$172
Per Capita Expenditures:	\$306	\$246	\$152
Revenues over (under) Expenditures:	-\$837,380	\$355,048	\$187,521
Ratio of Fund Balance to Expenditures:	5.61%	54.55%	47.83%
Ending Fund Balance for FY 14:	\$346,283	\$3,054,629	\$1,544,745
Per Capita Ending Fund Balance:	\$17	\$110	\$79

Equity

	<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:	\$921,227	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	-\$426,545	\$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:	\$8,313,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$412	\$366	\$223
General Obligation Debt over EAV:	0.63%	0.72%	0.46%

Enterprise Funds

	<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: **Stites Park District**

Unit Code: **088/040/12** County: **St. Clair**

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$66,150**

Equalized Assessed Valuation: **\$8,900,083**

Population: **740**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$217,988	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$295	\$54	\$27
Revenue Collected During FY 14:	\$58,172	\$229,458	\$136,185
Expenditures During FY 14:	\$40,512	\$230,187	\$125,615
Per Capita Revenue:	\$79	\$71	\$45
Per Capita Expenditures:	\$55	\$68	\$43
Revenues over (under) Expenditures:	\$17,660	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	581.67%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$235,648	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$318	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$215,852	\$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 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:	\$174,703	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$50	\$54	\$27
Revenue Collected During FY 14:	\$321,491	\$229,458	\$136,185
Expenditures During FY 14:	\$365,141	\$230,187	\$125,615
Per Capita Revenue:	\$92	\$71	\$45
Per Capita Expenditures:	\$104	\$68	\$43
Revenues over (under) Expenditures:	-\$43,650	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	35.89%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$131,053	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$37	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$131,053	\$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: **Stonington Park District**

Unit Code: 011/009/12 County: Christian

Fiscal Year End: 10/31/2014

Accounting Method: Cash

Appropriation or Budget: \$68,100

Equalized Assessed Valuation: \$20,231,572

Population: 1,300

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$55,395	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$43	\$54	\$27
Revenue Collected During FY 14:	\$42,510	\$229,458	\$136,185
Expenditures During FY 14:	\$20,477	\$230,187	\$125,615
Per Capita Revenue:	\$33	\$71	\$45
Per Capita Expenditures:	\$16	\$68	\$43
Revenues over (under) Expenditures:	\$22,033	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	378.12%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$77,428	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$60	\$59	\$30

Equity

	<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:	\$77,428	\$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:	\$7,124,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$177	\$366	\$223
General Obligation Debt over EAV:	0.43%	0.72%	0.46%

Enterprise Funds

	<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

Unit Name:	Sugar Grove Park District		
Unit Code:	045/020/12	County:	Kane
Fiscal Year End:	12/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,085,000		
Equalized Assessed Valuation:	\$368,045,632		
Population:	18,000		
Employees:			
	Full Time:	5	
	Part Time:	34	
	Salaries Paid:	\$407,295	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$1,236,441	\$2,952,329	\$1,568,714
Per Capita Beginning Fund Balance:	\$69	\$108	\$75
Revenue Collected During FY 14:	\$1,722,807	\$6,374,916	\$3,406,713
Expenditures During FY 14:	\$1,895,502	\$6,019,868	\$3,419,923
Per Capita Revenue:	\$96	\$256	\$172
Per Capita Expenditures:	\$105	\$246	\$152
Revenues over (under) Expenditures:	-\$172,695	\$355,048	\$187,521
Ratio of Fund Balance to Expenditures:	56.12%	54.55%	47.83%
Ending Fund Balance for FY 14:	\$1,063,746	\$3,054,629	\$1,544,745
Per Capita Ending Fund Balance:	\$59	\$110	\$79

Equity

	<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:	\$85,408	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$978,338	\$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:	\$	\$9,336,387	\$6,292,315
Per Capita Debt:	\$	\$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

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

Local Government Profile

Unit Name: **Summit Park District**

Unit Code: **016/750/12** County: **Cook**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,028,500**

Equalized Assessed Valuation: **\$133,869,303**

Population: **11,054**

Employees:

Full Time: **6**

Part Time: **29**

Salaries Paid: **\$366,217**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	-\$530,449	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	-\$48	\$54	\$27
Revenue Collected During FY 14:	\$631,315	\$229,458	\$136,185
Expenditures During FY 14:	\$782,937	\$230,187	\$125,615
Per Capita Revenue:	\$57	\$71	\$45
Per Capita Expenditures:	\$71	\$68	\$43
Revenues over (under) Expenditures:	-\$151,622	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	-87.12%	128.59%	72.27%
Ending Fund Balance for FY 14:	-\$682,075	\$183,517	\$74,165
Per Capita Ending Fund Balance:	-\$62	\$59	\$30

Equity

	<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:	\$2,899,304	\$90,090	\$
Total Unrestricted Net Assets:	-\$1,133,747	\$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:	\$2,337,785	\$281,889	\$
Per Capita Debt:	\$211	\$52	\$
General Obligation Debt over EAV:	1.75%	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: **Sumner Park District**

Unit Code: 101/020/12 County: Winnebago

Fiscal Year End: 7/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$72,830

Equalized Assessed Valuation: \$73,725,409

Population: 3,500

Employees:

 Full Time:

 Part Time: 2

 Salaries Paid: \$3,268

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$62,797	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$18	\$54	\$27
Revenue Collected During FY 14:	\$125,503	\$229,458	\$136,185
Expenditures During FY 14:	\$130,714	\$230,187	\$125,615
Per Capita Revenue:	\$36	\$71	\$45
Per Capita Expenditures:	\$37	\$68	\$43
Revenues over (under) Expenditures:	-\$5,211	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	44.05%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$57,586	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$16	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$57,586	\$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:	\$250,000	\$281,889	\$
Per Capita Debt:	\$71	\$52	\$
General Obligation Debt over EAV:	0.34%	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: **Sumpter Township Park District**

Unit Code: 018/010/12 County: Cumberland

Fiscal Year End: 6/30/2014

Accounting Method: Cash

Appropriation or Budget: \$30,723

Equalized Assessed Valuation: \$19,741,227

Population: 1,980

Employees:

 Full Time:

 Part Time: 13

 Salaries Paid: \$5,155

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$69,690	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$35	\$54	\$27
Revenue Collected During FY 14:	\$29,713	\$229,458	\$136,185
Expenditures During FY 14:	\$31,265	\$230,187	\$125,615
Per Capita Revenue:	\$15	\$71	\$45
Per Capita Expenditures:	\$16	\$68	\$43
Revenues over (under) Expenditures:	-\$1,552	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	217.94%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$68,138	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$34	\$59	\$30

Equity

	<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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Sycamore Park District		
Unit Code:	019/050/12	County:	Dekalb
Fiscal Year End:	12/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,992,845		
Equalized Assessed Valuation:	\$367,835,000		
Population:	17,000		
Employees:			
	Full Time:	13	
	Part Time:	120	
	Salaries Paid:	\$1,033,234	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$796,286	\$2,952,329	\$1,568,714
Per Capita Beginning Fund Balance:	\$47	\$108	\$75
Revenue Collected During FY 14:	\$2,141,253	\$6,374,916	\$3,406,713
Expenditures During FY 14:	\$2,214,205	\$6,019,868	\$3,419,923
Per Capita Revenue:	\$126	\$256	\$172
Per Capita Expenditures:	\$130	\$246	\$152
Revenues over (under) Expenditures:	-\$72,952	\$355,048	\$187,521
Ratio of Fund Balance to Expenditures:	25.92%	54.55%	47.83%
Ending Fund Balance for FY 14:	\$574,016	\$3,054,629	\$1,544,745
Per Capita Ending Fund Balance:	\$34	\$110	\$79

Equity

	<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:	\$396,889	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$240,269	\$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:	\$3,330,724	\$9,336,387	\$6,292,315
Per Capita Debt:	\$196	\$366	\$223
General Obligation Debt over EAV:	0.33%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$416,389	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$24	\$50	\$
Revenue Collected During FY 14:	\$514,581	\$622,050	\$
Expenditures During FY 14:	\$631,100	\$663,952	\$
Per Capita Revenue:	\$30	\$21	\$
Per Capita Expenditures:	\$37	\$22	\$
Operating Income (loss):	-\$116,519	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	78.02%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$492,406	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$29	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,105,000	\$281,889	\$
Per Capita Debt:	\$44	\$52	\$
General Obligation Debt over EAV:	0.53%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$774,474	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$31	\$4	\$
Revenue Collected During FY 14:	\$	\$14,963	\$
Expenditures During FY 14:	\$33,204	\$16,625	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$1	\$2	\$
Operating Income (loss):	-\$33,204	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	2239.83%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$743,713	\$32,672	\$
Per Capita Ending Retained Earnings:	\$30	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Teutopolis Park District**

Unit Code: **025/020/12** County: **Effingham**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$169,500**

Equalized Assessed Valuation: **\$36,494,207**

Population: **1,558**

Employees:

 Full Time:

 Part Time: **13**

 Salaries Paid: **\$28,584**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$67,175	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$43	\$54	\$27
Revenue Collected During FY 14:	\$153,950	\$229,458	\$136,185
Expenditures During FY 14:	\$145,240	\$230,187	\$125,615
Per Capita Revenue:	\$99	\$71	\$45
Per Capita Expenditures:	\$93	\$68	\$43
Revenues over (under) Expenditures:	\$8,710	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	52.25%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$75,885	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$49	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$75,885	\$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 YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$12,500	\$281,889	\$
Per Capita Debt:	\$8	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<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: **The Greater Brownstown Park District**

Unit Code: 026/030/12 County: Fayette

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: \$46,800

Equalized Assessed Valuation: \$178,545,020

Population: 3,000

Employees:

 Full Time:

 Part Time: 1

 Salaries Paid: \$1,224

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$36,584	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$12	\$54	\$27
Revenue Collected During FY 14:	\$27,188	\$229,458	\$136,185
Expenditures During FY 14:	\$34,566	\$230,187	\$125,615
Per Capita Revenue:	\$9	\$71	\$45
Per Capita Expenditures:	\$12	\$68	\$43
Revenues over (under) Expenditures:	-\$7,378	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	84.49%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$29,206	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$10	\$59	\$30

Equity

	<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:	\$32,000	\$281,889	\$
Per Capita Debt:	\$11	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$12,890,126	\$9,336,387	\$6,292,315
Per Capita Debt:	\$226	\$366	\$223
General Obligation Debt over EAV:	9.43%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$7,188,834	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$126	\$50	\$
Revenue Collected During FY 14:	\$1,381,441	\$622,050	\$
Expenditures During FY 14:	\$1,465,701	\$663,952	\$
Per Capita Revenue:	\$24	\$21	\$
Per Capita Expenditures:	\$26	\$22	\$
Operating Income (loss):	-\$84,260	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	484.72%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$7,104,574	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$124	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Tolono Park District

Unit Code: 010/025/12 County: Champaign

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: \$216,900

Equalized Assessed Valuation: \$50,490,252

Population: 3,464

Employees:

 Full Time:

 Part Time: 10

 Salaries Paid: \$91,609

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$174,109	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$50	\$54	\$27
Revenue Collected During FY 14:	\$99,207	\$229,458	\$136,185
Expenditures During FY 14:	\$212,331	\$230,187	\$125,615
Per Capita Revenue:	\$29	\$71	\$45
Per Capita Expenditures:	\$61	\$68	\$43
Revenues over (under) Expenditures:	-\$113,124	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	35.35%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$75,057	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$22	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$76,186	\$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 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:	\$18,966	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$14	\$54	\$27
Revenue Collected During FY 14:	\$85,161	\$229,458	\$136,185
Expenditures During FY 14:	\$80,022	\$230,187	\$125,615
Per Capita Revenue:	\$61	\$71	\$45
Per Capita Expenditures:	\$57	\$68	\$43
Revenues over (under) Expenditures:	\$5,139	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	30.12%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$24,105	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$17	\$59	\$30

Equity

	<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:	\$193,230	\$281,889	\$
Per Capita Debt:	\$138	\$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: **Tremont Area Park District**

Unit Code: **090/070/12** County: **Tazewell**

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$425,829**

Equalized Assessed Valuation: **\$107,372,233**

Population: **5,022**

Employees:

 Full Time: **1**

 Part Time: **61**

 Salaries Paid: **\$122,875**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$8,425	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$2	\$54	\$27
Revenue Collected During FY 14:	\$413,513	\$229,458	\$136,185
Expenditures During FY 14:	\$435,756	\$230,187	\$125,615
Per Capita Revenue:	\$82	\$71	\$45
Per Capita Expenditures:	\$87	\$68	\$43
Revenues over (under) Expenditures:	-\$22,243	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	3.85%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$16,769	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$3	\$59	\$30

Equity

	<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:	\$23,094	\$90,090	\$
Total Unrestricted Net Assets:	-\$20,231	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$954,638	\$281,889	\$
Per Capita Debt:	\$190	\$52	\$
General Obligation Debt over EAV:	0.78%	0.16%	0.00%

Enterprise Funds

	<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: **Tri-State Park Park District**

Unit Code: **022/200/12** County: **Dupage**

Fiscal Year End: **5/31/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$119,000**

Equalized Assessed Valuation: **\$151,661,921**

Population: **5,500**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$10,390	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$2	\$54	\$27
Revenue Collected During FY 14:	\$122,081	\$229,458	\$136,185
Expenditures During FY 14:	\$69,857	\$230,187	\$125,615
Per Capita Revenue:	\$22	\$71	\$45
Per Capita Expenditures:	\$13	\$68	\$43
Revenues over (under) Expenditures:	\$52,224	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	95.74%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$66,884	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$12	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$66,884	\$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 Less Than 850,000

Local Government Profile

Unit Name: **Tri-Township Park District**

Unit Code: **057/030/12** County: **Madison**

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,093,000**

Equalized Assessed Valuation: **\$33,616,792**

Population: **13,278**

Employees:

 Full Time: **5**

 Part Time: **57**

 Salaries Paid: **\$291,337**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$2,843,065	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$214	\$54	\$27
Revenue Collected During FY 14:	\$805,914	\$229,458	\$136,185
Expenditures During FY 14:	\$617,328	\$230,187	\$125,615
Per Capita Revenue:	\$61	\$71	\$45
Per Capita Expenditures:	\$46	\$68	\$43
Revenues over (under) Expenditures:	\$188,586	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	482.81%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$2,980,507	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$224	\$59	\$30

Equity

	<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:	\$427,494	\$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:	\$697,728	\$281,889	\$
Per Capita Debt:	\$53	\$52	\$
General Obligation Debt over EAV:	1.10%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	-\$482,636	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	-\$36	\$4	\$
Revenue Collected During FY 14:	\$147,992	\$14,963	\$
Expenditures During FY 14:	\$229,107	\$16,625	\$
Per Capita Revenue:	\$11	\$2	\$
Per Capita Expenditures:	\$17	\$2	\$
Operating Income (loss):	-\$81,115	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	-64.82%	28.68%	0.00%
Ending Retained Earnings for FY 14:	-\$148,501	\$32,672	\$
Per Capita Ending Retained Earnings:	-\$11	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$14,552,677	\$9,336,387	\$6,292,315
Per Capita Debt:	\$353	\$366	\$223
General Obligation Debt over EAV:	0.20%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$6	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$50	\$
Revenue Collected During FY 14:	\$568,393	\$622,050	\$
Expenditures During FY 14:	\$616,794	\$663,952	\$
Per Capita Revenue:	\$14	\$21	\$
Per Capita Expenditures:	\$15	\$22	\$
Operating Income (loss):	-\$48,401	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	0.00%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$5	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$	\$48	\$