



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Valley Park District**

Unit Code: **029/050/12** County: **Fulton**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$28,197**

Equalized Assessed Valuation: **\$24,516,797**

Population: **27,882**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$11,250**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$44,041	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$2	\$54	\$27
Revenue Collected During FY 14:	\$46,309	\$229,458	\$136,185
Expenditures During FY 14:	\$42,568	\$230,187	\$125,615
Per Capita Revenue:	\$2	\$71	\$45
Per Capita Expenditures:	\$2	\$68	\$43
Revenues over (under) Expenditures:	\$3,741	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	112.25%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$47,782	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$2	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$47,784	\$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: **Vandalia Park District**

Unit Code: **026/020/12** County: **Fayette**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$535,842**

Equalized Assessed Valuation: **\$61,373,024**

Population: **6,200**

Employees:

 Full Time:

 Part Time: **38**

 Salaries Paid: **\$109,321**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$649,988	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$105	\$54	\$27
Revenue Collected During FY 14:	\$410,070	\$229,458	\$136,185
Expenditures During FY 14:	\$475,206	\$230,187	\$125,615
Per Capita Revenue:	\$66	\$71	\$45
Per Capita Expenditures:	\$77	\$68	\$43
Revenues over (under) Expenditures:	-\$65,136	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	123.07%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$584,852	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$94	\$59	\$30

Equity

	<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:	\$62,241	\$90,090	\$
Total Unrestricted Net Assets:	\$522,611	\$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: **Venice Park District**

Unit Code: **057/040/12** County: **Madison**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$219,199**

Equalized Assessed Valuation: **\$14,612,225**

Population: **1,890**

Employees:

 Full Time: **5**

 Part Time: **3**

 Salaries Paid: **\$57,675**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$37,464	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$20	\$54	\$27
Revenue Collected During FY 14:	\$219,199	\$229,458	\$136,185
Expenditures During FY 14:	\$201,660	\$230,187	\$125,615
Per Capita Revenue:	\$116	\$71	\$45
Per Capita Expenditures:	\$107	\$68	\$43
Revenues over (under) Expenditures:	\$17,539	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	34.21%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$68,984	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$36	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$48,725	\$32,509	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$6,505,166	\$9,336,387	\$6,292,315
Per Capita Debt:	\$254	\$366	\$223
General Obligation Debt over EAV:	0.48%	0.72%	0.46%

Enterprise Funds

	<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:	\$8,205,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$149	\$366	\$223
General Obligation Debt over EAV:	0.00%	0.72%	0.46%

Enterprise Funds

	<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: **Walnut Park District**

Unit Code: **006/020/12** County: **Bureau**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$405,792**

Equalized Assessed Valuation: **\$34,893,576**

Population: **2,400**

Employees:

 Full Time: **2**

 Part Time: **15**

 Salaries Paid: **\$120,809**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$118,994	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$50	\$54	\$27
Revenue Collected During FY 14:	\$142,761	\$229,458	\$136,185
Expenditures During FY 14:	\$166,576	\$230,187	\$125,615
Per Capita Revenue:	\$59	\$71	\$45
Per Capita Expenditures:	\$69	\$68	\$43
Revenues over (under) Expenditures:	-\$23,815	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	57.14%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$95,179	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$40	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$95,178	\$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:	\$235,000	\$281,889	\$
Per Capita Debt:	\$98	\$52	\$
General Obligation Debt over EAV:	0.29%	0.16%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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:	Warrenville Park District		
Unit Code:	022/195/12	County:	Dupage
Fiscal Year End:	4/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,912,107		
Equalized Assessed Valuation:	\$383,776,299		
Population:	13,140		
Employees:			
	Full Time:	13	
	Part Time:	100	
	Salaries Paid:	\$1,160,482	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$462,197	\$2,952,329	\$1,568,714
Per Capita Beginning Fund Balance:	\$35	\$108	\$75
Revenue Collected During FY 14:	\$2,361,548	\$6,374,916	\$3,406,713
Expenditures During FY 14:	\$2,122,386	\$6,019,868	\$3,419,923
Per Capita Revenue:	\$180	\$256	\$172
Per Capita Expenditures:	\$162	\$246	\$152
Revenues over (under) Expenditures:	\$239,162	\$355,048	\$187,521
Ratio of Fund Balance to Expenditures:	22.21%	54.55%	47.83%
Ending Fund Balance for FY 14:	\$471,479	\$3,054,629	\$1,544,745
Per Capita Ending Fund Balance:	\$36	\$110	\$79

Equity

	<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:	\$47,098	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$610,036	\$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:	\$533,260	\$9,336,387	\$6,292,315
Per Capita Debt:	\$41	\$366	\$223
General Obligation Debt over EAV:	0.13%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$41,108	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$3	\$50	\$
Revenue Collected During FY 14:	\$287,711	\$622,050	\$
Expenditures During FY 14:	\$279,837	\$663,952	\$
Per Capita Revenue:	\$22	\$21	\$
Per Capita Expenditures:	\$21	\$22	\$
Operating Income (loss):	\$7,874	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	17.50%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$48,982	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$4	\$48	\$



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:	\$8,967	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$6	\$54	\$27
Revenue Collected During FY 14:	\$26,943	\$229,458	\$136,185
Expenditures During FY 14:	\$25,897	\$230,187	\$125,615
Per Capita Revenue:	\$17	\$71	\$45
Per Capita Expenditures:	\$16	\$68	\$43
Revenues over (under) Expenditures:	\$1,046	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	38.66%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$10,013	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$6	\$59	\$30

Equity

	<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:	\$3,002,635	\$9,336,387	\$6,292,315
Per Capita Debt:	\$188	\$366	\$223
General Obligation Debt over EAV:	0.89%	0.72%	0.46%

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$561,196	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$56	\$54	\$27
Revenue Collected During FY 14:	\$299,827	\$229,458	\$136,185
Expenditures During FY 14:	\$244,107	\$230,187	\$125,615
Per Capita Revenue:	\$30	\$71	\$45
Per Capita Expenditures:	\$24	\$68	\$43
Revenues over (under) Expenditures:	\$55,720	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	252.72%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$616,916	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$62	\$59	\$30

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,371	\$90,090	\$
Total Unrestricted Net Assets:	\$600,916	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$16,000	\$281,889	\$
Per Capita Debt:	\$2	\$52	\$
General Obligation Debt over EAV:	0.01%	0.16%	0.00%

Enterprise Funds

	<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: **Watseka Park District**

Unit Code: **038/030/12** County: **Iroquois**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$299,600**

Equalized Assessed Valuation: **\$53,867,915**

Population: **6,000**

Employees:

 Full Time: **1**

 Part Time: **6**

 Salaries Paid: **\$80,466**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$131,081	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$22	\$54	\$27
Revenue Collected During FY 14:	\$207,903	\$229,458	\$136,185
Expenditures During FY 14:	\$200,392	\$230,187	\$125,615
Per Capita Revenue:	\$35	\$71	\$45
Per Capita Expenditures:	\$33	\$68	\$43
Revenues over (under) Expenditures:	\$7,511	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	69.16%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$138,592	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$23	\$59	\$30

Equity

	<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:	\$138,592	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$134,205	\$281,889	\$
Per Capita Debt:	\$22	\$52	\$
General Obligation Debt over EAV:	0.25%	0.16%	0.00%

Enterprise Funds

	<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:	\$163,365	\$9,336,387	\$6,292,315
Per Capita Debt:	\$12	\$366	\$223
General Obligation Debt over EAV:	0.05%	0.72%	0.46%

Enterprise Funds

	<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:	Waukegan Park District	
Unit Code:	049/110/12	County: Lake
Fiscal Year End:	4/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$23,224,955	
Equalized Assessed Valuation:	\$967,248,091	
Population:	88,826	
Employees:		
	Full Time:	67
	Part Time:	176
	Salaries Paid:	\$3,866,447

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$6,033,492	\$2,952,329	\$1,568,714
Per Capita Beginning Fund Balance:	\$68	\$108	\$75
Revenue Collected During FY 14:	\$12,740,174	\$6,374,916	\$3,406,713
Expenditures During FY 14:	\$8,930,361	\$6,019,868	\$3,419,923
Per Capita Revenue:	\$143	\$256	\$172
Per Capita Expenditures:	\$101	\$246	\$152
Revenues over (under) Expenditures:	\$3,809,813	\$355,048	\$187,521
Ratio of Fund Balance to Expenditures:	71.61%	54.55%	47.83%
Ending Fund Balance for FY 14:	\$6,395,291	\$3,054,629	\$1,544,745
Per Capita Ending Fund Balance:	\$72	\$110	\$79

Equity

	<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:	\$7,023,462	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$21,423,382	\$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:	\$19,405,895	\$9,336,387	\$6,292,315
Per Capita Debt:	\$218	\$366	\$223
General Obligation Debt over EAV:	1.05%	0.72%	0.46%

Enterprise Funds

	<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:	\$23,342,072	\$9,336,387	\$6,292,315
Per Capita Debt:	\$707	\$366	\$223
General Obligation Debt over EAV:	2.22%	0.72%	0.46%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$3,948,217	\$9,336,387	\$6,292,315
Per Capita Debt:	\$227	\$366	\$223
General Obligation Debt over EAV:	0.11%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$272,435	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$16	\$50	\$
Revenue Collected During FY 14:	\$162,088	\$622,050	\$
Expenditures During FY 14:	\$203,302	\$663,952	\$
Per Capita Revenue:	\$9	\$21	\$
Per Capita Expenditures:	\$12	\$22	\$
Operating Income (loss):	-\$41,214	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	122.92%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$249,906	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$14	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Western Springs Park District**

Unit Code: **016/800/12** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,453,709**

Equalized Assessed Valuation: **\$563,356,546**

Population: **12,493**

Employees:

 Full Time: **4**

 Part Time:

 Salaries Paid: **\$226,004**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$799,830	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$64	\$54	\$27
Revenue Collected During FY 14:	\$767,576	\$229,458	\$136,185
Expenditures During FY 14:	\$1,221,253	\$230,187	\$125,615
Per Capita Revenue:	\$61	\$71	\$45
Per Capita Expenditures:	\$98	\$68	\$43
Revenues over (under) Expenditures:	-\$453,677	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	53.40%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$652,100	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$52	\$59	\$30

Equity

	<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:	\$189,899	\$90,090	\$
Total Unrestricted Net Assets:	\$470,765	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,084,149	\$281,889	\$
Per Capita Debt:	\$87	\$52	\$
General Obligation Debt over EAV:	0.19%	0.16%	0.00%

Enterprise Funds

	<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:	Westmont Park District	
Unit Code:	022/220/12	County: Dupage
Fiscal Year End:	5/31/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$6,770,700	
Equalized Assessed Valuation:	\$770,425,269	
Population:	24,974	
Employees:		
	Full Time:	15
	Part Time:	187
	Salaries Paid:	\$1,621,359

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$1,649,599	\$2,952,329	\$1,568,714
Per Capita Beginning Fund Balance:	\$66	\$108	\$75
Revenue Collected During FY 14:	\$4,073,351	\$6,374,916	\$3,406,713
Expenditures During FY 14:	\$3,855,375	\$6,019,868	\$3,419,923
Per Capita Revenue:	\$163	\$256	\$172
Per Capita Expenditures:	\$154	\$246	\$152
Revenues over (under) Expenditures:	\$217,976	\$355,048	\$187,521
Ratio of Fund Balance to Expenditures:	48.95%	54.55%	47.83%
Ending Fund Balance for FY 14:	\$1,887,074	\$3,054,629	\$1,544,745
Per Capita Ending Fund Balance:	\$76	\$110	\$79

Equity

	<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:	\$761,448	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$539,977	\$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:	\$9,706,024	\$9,336,387	\$6,292,315
Per Capita Debt:	\$389	\$366	\$223
General Obligation Debt over EAV:	1.25%	0.72%	0.46%

Enterprise Funds

	<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:	\$39,797,145	\$9,336,387	\$6,292,315
Per Capita Debt:	\$742	\$366	\$223
General Obligation Debt over EAV:	1.60%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$12,234,606	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$228	\$50	\$
Revenue Collected During FY 14:	\$9,261,064	\$622,050	\$
Expenditures During FY 14:	\$8,165,097	\$663,952	\$
Per Capita Revenue:	\$173	\$21	\$
Per Capita Expenditures:	\$152	\$22	\$
Operating Income (loss):	\$1,095,967	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	163.26%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$13,330,573	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$248	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$13,035,985	\$9,336,387	\$6,292,315
Per Capita Debt:	\$346	\$366	\$223
General Obligation Debt over EAV:	0.19%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$11,264,497	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$299	\$50	\$
Revenue Collected During FY 14:	\$3,951,379	\$622,050	\$
Expenditures During FY 14:	\$4,259,686	\$663,952	\$
Per Capita Revenue:	\$105	\$21	\$
Per Capita Expenditures:	\$113	\$22	\$
Operating Income (loss):	-\$308,307	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	255.45%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$10,881,434	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$289	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Wildwood Park District**

Unit Code: **049/115/12** County: **Lake**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,276,000**

Equalized Assessed Valuation: **\$100,655,704**

Population: **7,400**

Employees:

Full Time: **3**

Part Time: **31**

Salaries Paid: **\$215,636**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$87,368	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$12	\$54	\$27
Revenue Collected During FY 14:	\$541,257	\$229,458	\$136,185
Expenditures During FY 14:	\$531,283	\$230,187	\$125,615
Per Capita Revenue:	\$73	\$71	\$45
Per Capita Expenditures:	\$72	\$68	\$43
Revenues over (under) Expenditures:	\$9,974	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	18.32%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$97,342	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$13	\$59	\$30

Equity

	<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:	\$48,894	\$90,090	\$
Total Unrestricted Net Assets:	\$48,448	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$9,553	\$281,889	\$
Per Capita Debt:	\$1	\$52	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<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:	\$19,096,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$698	\$366	\$223
General Obligation Debt over EAV:	1.15%	0.72%	0.46%

Enterprise Funds

	<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: **Wilmington Island Park District**

Unit Code: **099/090/12** County: **Will**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$805,077**

Equalized Assessed Valuation: **\$115,775,153**

Population: **5,134**

Employees:

 Full Time: **3**

 Part Time: **20**

 Salaries Paid: **\$153,644**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	-\$10,538	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	-\$2	\$54	\$27
Revenue Collected During FY 14:	\$339,676	\$229,458	\$136,185
Expenditures During FY 14:	\$333,850	\$230,187	\$125,615
Per Capita Revenue:	\$66	\$71	\$45
Per Capita Expenditures:	\$65	\$68	\$43
Revenues over (under) Expenditures:	\$5,826	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	-1.43%	128.59%	72.27%
Ending Fund Balance for FY 14:	-\$4,772	\$183,517	\$74,165
Per Capita Ending Fund Balance:	-\$1	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$84,646	\$11,985	\$
Total Unreserved Funds:	-\$89,418	\$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:	Winfield Park District	
Unit Code:	022/235/12	County: Dupage
Fiscal Year End:	4/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$3,885,700	
Equalized Assessed Valuation:	\$254,256,508	
Population:	9,145	
Employees:		
	Full Time:	6
	Part Time:	39
	Salaries Paid:	\$703,924

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$413,408	\$2,952,329	\$1,568,714
Per Capita Beginning Fund Balance:	\$45	\$108	\$75
Revenue Collected During FY 14:	\$1,809,670	\$6,374,916	\$3,406,713
Expenditures During FY 14:	\$1,795,379	\$6,019,868	\$3,419,923
Per Capita Revenue:	\$198	\$256	\$172
Per Capita Expenditures:	\$196	\$246	\$152
Revenues over (under) Expenditures:	\$14,291	\$355,048	\$187,521
Ratio of Fund Balance to Expenditures:	23.82%	54.55%	47.83%
Ending Fund Balance for FY 14:	\$427,699	\$3,054,629	\$1,544,745
Per Capita Ending Fund Balance:	\$47	\$110	\$79

Equity

	<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:	\$198,711	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$2,236,424	\$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:	\$3,186,500	\$9,336,387	\$6,292,315
Per Capita Debt:	\$348	\$366	\$223
General Obligation Debt over EAV:	0.32%	0.72%	0.46%

Enterprise Funds

	<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:	Winnebago Park District	
Unit Code:	101/030/12	County: Winnebago
Fiscal Year End:	12/31/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$272,650	
Equalized Assessed Valuation:	\$92,540,499	
Population:	4,000	
Employees:		
Full Time:		1
Part Time:		9
Salaries Paid:		\$58,212

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$135,223	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$34	\$54	\$27
Revenue Collected During FY 14:	\$227,933	\$229,458	\$136,185
Expenditures During FY 14:	\$208,021	\$230,187	\$125,615
Per Capita Revenue:	\$57	\$71	\$45
Per Capita Expenditures:	\$52	\$68	\$43
Revenues over (under) Expenditures:	\$19,912	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	74.58%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$155,135	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$39	\$59	\$30

Equity

	<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:	\$155,135	\$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:	\$12,245,716	\$9,336,387	\$6,292,315
Per Capita Debt:	\$1,005	\$366	\$223
General Obligation Debt over EAV:	0.48%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$9,462,828	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$776	\$50	\$
Revenue Collected During FY 14:	\$4,615,548	\$622,050	\$
Expenditures During FY 14:	\$4,847,751	\$663,952	\$
Per Capita Revenue:	\$379	\$21	\$
Per Capita Expenditures:	\$398	\$22	\$
Operating Income (loss):	-\$232,203	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	190.89%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$9,254,103	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$759	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Winslow Park District**

Unit Code: **089/040/12** County: **Stephenson**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$33,820**

Equalized Assessed Valuation: **\$17,884,499**

Population: **944**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$31,373	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$33	\$54	\$27
Revenue Collected During FY 14:	\$31,468	\$229,458	\$136,185
Expenditures During FY 14:	\$17,832	\$230,187	\$125,615
Per Capita Revenue:	\$33	\$71	\$45
Per Capita Expenditures:	\$19	\$68	\$43
Revenues over (under) Expenditures:	\$13,636	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	252.41%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$45,009	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$48	\$59	\$30

Equity

	<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:	\$4,599,400	\$9,336,387	\$6,292,315
Per Capita Debt:	\$334	\$366	\$223
General Obligation Debt over EAV:	0.67%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$4,858,340	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$353	\$50	\$
Revenue Collected During FY 14:	\$1,488,991	\$622,050	\$
Expenditures During FY 14:	\$1,537,761	\$663,952	\$
Per Capita Revenue:	\$108	\$21	\$
Per Capita Expenditures:	\$112	\$22	\$
Operating Income (loss):	-\$48,770	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	317.38%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$4,880,508	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$354	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$12,027,139	\$9,336,387	\$6,292,315
Per Capita Debt:	\$341	\$366	\$223
General Obligation Debt over EAV:	0.37%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$3,710,891	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$105	\$50	\$
Revenue Collected During FY 14:	\$1,022,542	\$622,050	\$
Expenditures During FY 14:	\$1,388,193	\$663,952	\$
Per Capita Revenue:	\$29	\$21	\$
Per Capita Expenditures:	\$39	\$22	\$
Operating Income (loss):	-\$365,651	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	240.98%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$3,345,240	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$95	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$288,651	\$9,336,387	\$6,292,315
Per Capita Debt:	\$27	\$366	\$223
General Obligation Debt over EAV:	0.14%	0.72%	0.46%

Enterprise Funds

	<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:	\$636,576	\$9,336,387	\$6,292,315
Per Capita Debt:	\$12	\$366	\$223
General Obligation Debt over EAV:	0.37%	0.72%	0.46%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$3,540,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$145	\$366	\$223
General Obligation Debt over EAV:	0.61%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$5,641,877	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$232	\$50	\$
Revenue Collected During FY 14:	\$1,201,250	\$622,050	\$
Expenditures During FY 14:	\$1,474,891	\$663,952	\$
Per Capita Revenue:	\$49	\$21	\$
Per Capita Expenditures:	\$61	\$22	\$
Operating Income (loss):	-\$273,641	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	369.29%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$5,446,651	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$224	\$48	\$