



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$16,062,116	\$9,191,773	\$5,955,378
Per Capita Debt:	\$435	\$349	\$222
General Obligation Debt over EAV:	1.69%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$47	\$
Revenue Collected During FY 15:	\$	\$590,123	\$
Expenditures During FY 15:	\$	\$636,973	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$21	\$
Operating Income (loss):	\$	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	0.00%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL YEAR 2015

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 15:	\$152,224	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$79	\$59	\$30
Revenue Collected During FY 15:	\$77,440	\$221,911	\$134,251
Expenditures During FY 15:	\$55,480	\$225,067	\$125,700
Per Capita Revenue:	\$40	\$73	\$41
Per Capita Expenditures:	\$29	\$73	\$41
Revenues over (under) Expenditures:	\$21,960	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	313.96%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$174,184	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$90	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$	\$29,377	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$69,788	\$
Total Unrestricted Net Assets:	\$	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$257,585	\$
Per Capita Debt:	\$	\$57	\$
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$14,347	\$
Expenditures During FY 15:	\$	\$15,937	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	0.00%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$	\$33,828	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Aledo Park District**

Unit Code: **066/010/12** County: **Mercer**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$318,900**

Equalized Assessed Valuation: **\$41,357,521**

Population: **3,300**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$21,785**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$51,883	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$16	\$59	\$30
Revenue Collected During FY 15:	\$246,589	\$221,911	\$134,251
Expenditures During FY 15:	\$366,921	\$225,067	\$125,700
Per Capita Revenue:	\$75	\$73	\$41
Per Capita Expenditures:	\$111	\$73	\$41
Revenues over (under) Expenditures:	-\$120,332	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	-21.28%	136.61%	82.64%
Ending Fund Balance for FY 15:	-\$78,070	\$174,634	\$73,165
Per Capita Ending Fund Balance:	-\$24	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$12,649	\$10,852	\$
Total Unreserved Funds:	-\$90,719	\$29,377	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$69,788	\$
Total Unrestricted Net Assets:	\$	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$143,000	\$257,585	\$
Per Capita Debt:	\$43	\$57	\$
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$14,347	\$
Expenditures During FY 15:	\$	\$15,937	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	0.00%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$	\$33,828	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2015

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 15:	\$135,446	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$137	\$59	\$30
Revenue Collected During FY 15:	\$72,760	\$221,911	\$134,251
Expenditures During FY 15:	\$69,334	\$225,067	\$125,700
Per Capita Revenue:	\$74	\$73	\$41
Per Capita Expenditures:	\$70	\$73	\$41
Revenues over (under) Expenditures:	\$3,426	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	200.29%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$138,872	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$140	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$	\$29,377	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$69,788	\$
Total Unrestricted Net Assets:	\$	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$257,585	\$
Per Capita Debt:	\$	\$57	\$
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$14,347	\$
Expenditures During FY 15:	\$	\$15,937	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	0.00%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$	\$33,828	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$2,965,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$152	\$349	\$222
General Obligation Debt over EAV:	0.60%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,372,317	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$71	\$47	\$
Revenue Collected During FY 15:	\$662,994	\$590,123	\$
Expenditures During FY 15:	\$664,903	\$636,973	\$
Per Capita Revenue:	\$34	\$20	\$
Per Capita Expenditures:	\$34	\$21	\$
Operating Income (loss):	-\$1,909	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	206.11%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$1,370,408	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$70	\$47	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$20,230,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$269	\$349	\$222
General Obligation Debt over EAV:	0.63%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$47	\$
Revenue Collected During FY 15:	\$	\$590,123	\$
Expenditures During FY 15:	\$	\$636,973	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$21	\$
Operating Income (loss):	\$	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	0.00%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Armington Community Park District**

Unit Code: **090/005/12** County: **Tazewell**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$67,228**

Equalized Assessed Valuation: **\$17,462,149**

Population: **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 15:	\$28,186	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$56	\$59	\$30
Revenue Collected During FY 15:	\$44,392	\$221,911	\$134,251
Expenditures During FY 15:	\$51,329	\$225,067	\$125,700
Per Capita Revenue:	\$89	\$73	\$41
Per Capita Expenditures:	\$103	\$73	\$41
Revenues over (under) Expenditures:	-\$6,937	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	41.40%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$21,249	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$42	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$	\$29,377	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$69,788	\$
Total Unrestricted Net Assets:	\$	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$257,585	\$
Per Capita Debt:	\$	\$57	\$
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$14,347	\$
Expenditures During FY 15:	\$	\$15,937	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	0.00%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$	\$33,828	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Arthur Park District**

Unit Code: 021/010/12 County: Douglas

Fiscal Year End: 6/30/2015

Accounting Method: Cash

Appropriation or Budget: \$227,600

Equalized Assessed Valuation: \$106,697,478

Population: 5,000

Employees:

 Full Time: 1

 Part Time: 29

 Salaries Paid: \$55,016

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$157,249	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$31	\$59	\$30
Revenue Collected During FY 15:	\$230,730	\$221,911	\$134,251
Expenditures During FY 15:	\$209,970	\$225,067	\$125,700
Per Capita Revenue:	\$46	\$73	\$41
Per Capita Expenditures:	\$42	\$73	\$41
Revenues over (under) Expenditures:	\$20,760	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	84.78%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$178,009	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$36	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$178,010	\$29,377	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$69,788	\$
Total Unrestricted Net Assets:	\$	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$257,585	\$
Per Capita Debt:	\$	\$57	\$
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$14,347	\$
Expenditures During FY 15:	\$	\$15,937	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	0.00%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$	\$33,828	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2015

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 15:	\$6,921	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$3	\$59	\$30
Revenue Collected During FY 15:	\$17,029	\$221,911	\$134,251
Expenditures During FY 15:	\$18,364	\$225,067	\$125,700
Per Capita Revenue:	\$8	\$73	\$41
Per Capita Expenditures:	\$8	\$73	\$41
Revenues over (under) Expenditures:	-\$1,335	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	30.42%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$5,586	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$3	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$	\$29,377	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$69,788	\$
Total Unrestricted Net Assets:	\$	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$257,585	\$
Per Capita Debt:	\$	\$57	\$
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$14,347	\$
Expenditures During FY 15:	\$	\$15,937	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	0.00%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$	\$33,828	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Atlanta Memorial Park District**

Unit Code: **054/010/12** County: **Logan**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$58,825**

Equalized Assessed Valuation: **\$37,262,263**

Population: **1,677**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$14,380**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$13,005	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$8	\$59	\$30
Revenue Collected During FY 15:	\$55,411	\$221,911	\$134,251
Expenditures During FY 15:	\$44,728	\$225,067	\$125,700
Per Capita Revenue:	\$33	\$73	\$41
Per Capita Expenditures:	\$27	\$73	\$41
Revenues over (under) Expenditures:	\$10,683	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	52.96%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$23,688	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$14	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$23,688	\$29,377	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$69,788	\$
Total Unrestricted Net Assets:	\$	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$257,585	\$
Per Capita Debt:	\$	\$57	\$
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$14,347	\$
Expenditures During FY 15:	\$	\$15,937	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	0.00%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$	\$33,828	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2015

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 15:	\$61,325	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$49	\$59	\$30
Revenue Collected During FY 15:	\$16,093	\$221,911	\$134,251
Expenditures During FY 15:	\$16,918	\$225,067	\$125,700
Per Capita Revenue:	\$13	\$73	\$41
Per Capita Expenditures:	\$14	\$73	\$41
Revenues over (under) Expenditures:	-\$825	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	357.61%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$60,500	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$49	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$	\$29,377	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$69,788	\$
Total Unrestricted Net Assets:	\$	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$257,585	\$
Per Capita Debt:	\$	\$57	\$
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$14,347	\$
Expenditures During FY 15:	\$	\$15,937	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	0.00%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$	\$33,828	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$20,895,714	\$9,191,773	\$5,955,378
Per Capita Debt:	\$2,014	\$349	\$222
General Obligation Debt over EAV:	3.49%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$47	\$
Revenue Collected During FY 15:	\$	\$590,123	\$
Expenditures During FY 15:	\$	\$636,973	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$21	\$
Operating Income (loss):	\$	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	0.00%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Barrington Hills Park District**

Unit Code: **016/025/12** County: **Cook**

Fiscal Year End: **12/31/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$434,435**

Equalized Assessed Valuation: **\$378,527,600**

Population: **4,400**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$55,708**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$419,344	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$95	\$59	\$30
Revenue Collected During FY 15:	\$208,901	\$221,911	\$134,251
Expenditures During FY 15:	\$177,842	\$225,067	\$125,700
Per Capita Revenue:	\$47	\$73	\$41
Per Capita Expenditures:	\$40	\$73	\$41
Revenues over (under) Expenditures:	\$31,059	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	253.26%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$450,403	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$102	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$450,403	\$29,377	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$69,788	\$
Total Unrestricted Net Assets:	\$	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$257,585	\$
Per Capita Debt:	\$	\$57	\$
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$14,347	\$
Expenditures During FY 15:	\$	\$15,937	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	0.00%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$	\$33,828	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$28,623,950	\$9,191,773	\$5,955,378
Per Capita Debt:	\$695	\$349	\$222
General Obligation Debt over EAV:	0.96%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$47	\$
Revenue Collected During FY 15:	\$	\$590,123	\$
Expenditures During FY 15:	\$	\$636,973	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$21	\$
Operating Income (loss):	\$	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	0.00%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$791,506	\$9,191,773	\$5,955,378
Per Capita Debt:	\$30	\$349	\$222
General Obligation Debt over EAV:	0.00%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$47	\$
Revenue Collected During FY 15:	\$	\$590,123	\$
Expenditures During FY 15:	\$	\$636,973	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$21	\$
Operating Income (loss):	\$	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	0.00%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Beardstown Park District**

Unit Code: **009/010/12** County: **Cass**

Fiscal Year End: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$678,600**

Equalized Assessed Valuation: **\$59,410,944**

Population: **7,600**

Employees:

 Full Time: **3**

 Part Time: **20**

 Salaries Paid: **\$171,390**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$361,071	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$48	\$59	\$30
Revenue Collected During FY 15:	\$348,427	\$221,911	\$134,251
Expenditures During FY 15:	\$511,500	\$225,067	\$125,700
Per Capita Revenue:	\$46	\$73	\$41
Per Capita Expenditures:	\$67	\$73	\$41
Revenues over (under) Expenditures:	-\$163,073	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	56.30%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$287,998	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$38	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$287,998	\$29,377	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$69,788	\$
Total Unrestricted Net Assets:	\$	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$90,000	\$257,585	\$
Per Capita Debt:	\$12	\$57	\$
General Obligation Debt over EAV:	0.15%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$14,347	\$
Expenditures During FY 15:	\$	\$15,937	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	0.00%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$	\$33,828	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$194,179	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$337	\$106	\$80
Revenue Collected During FY 15:	\$1,538,841	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$2,628,718	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$2,667	\$249	\$161
Per Capita Expenditures:	\$4,556	\$249	\$151
Revenues over (under) Expenditures:	-\$1,089,877	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	2.04%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$53,706	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$93	\$113	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$60,292	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	-\$161,472	\$3,065,294	\$1,645,512



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$3,321,520	\$9,191,773	\$5,955,378
Per Capita Debt:	\$5,757	\$349	\$222
General Obligation Debt over EAV:	0.49%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$47	\$
Revenue Collected During FY 15:	\$	\$590,123	\$
Expenditures During FY 15:	\$	\$636,973	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$21	\$
Operating Income (loss):	\$	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	0.00%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$9,869,572	\$9,191,773	\$5,955,378
Per Capita Debt:	\$305	\$349	\$222
General Obligation Debt over EAV:	0.37%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$47	\$
Revenue Collected During FY 15:	\$	\$590,123	\$
Expenditures During FY 15:	\$	\$636,973	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$21	\$
Operating Income (loss):	\$	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	0.00%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$8,022,855	\$9,191,773	\$5,955,378
Per Capita Debt:	\$309	\$349	\$222
General Obligation Debt over EAV:	0.27%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	-\$1,538,445	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	-\$59	\$47	\$
Revenue Collected During FY 15:	\$3,652,658	\$590,123	\$
Expenditures During FY 15:	\$4,156,683	\$636,973	\$
Per Capita Revenue:	\$140	\$20	\$
Per Capita Expenditures:	\$160	\$21	\$
Operating Income (loss):	-\$504,025	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	-51.77%	72.76%	0.00%
Ending Retained Earnings for FY 15:	-\$2,152,048	\$1,519,457	\$
Per Capita Ending Retained Earnings:	-\$83	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Benton Park District**

Unit Code: **028/010/12** County: **Franklin**

Fiscal Year End: **6/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$427,868**

Equalized Assessed Valuation: **\$99,321,492**

Population: **7,000**

Employees:

 Full Time: **3**

 Part Time: **5**

 Salaries Paid: **\$154,101**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$242,376	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$35	\$59	\$30
Revenue Collected During FY 15:	\$301,427	\$221,911	\$134,251
Expenditures During FY 15:	\$290,004	\$225,067	\$125,700
Per Capita Revenue:	\$43	\$73	\$41
Per Capita Expenditures:	\$41	\$73	\$41
Revenues over (under) Expenditures:	\$11,423	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	87.52%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$253,799	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$36	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$254,306	\$29,377	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$69,788	\$
Total Unrestricted Net Assets:	\$	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$551,417	\$257,585	\$
Per Capita Debt:	\$79	\$57	\$
General Obligation Debt over EAV:	0.54%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$14,347	\$
Expenditures During FY 15:	\$	\$15,937	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	0.00%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$	\$33,828	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Berkeley Park District**

Unit Code: **016/050/12** County: **Cook**

Fiscal Year End: **12/31/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$703,446**

Equalized Assessed Valuation: **\$65,577,039**

Population: **5,125**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$39,164**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$163,811	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$32	\$59	\$30
Revenue Collected During FY 15:	\$211,568	\$221,911	\$134,251
Expenditures During FY 15:	\$144,161	\$225,067	\$125,700
Per Capita Revenue:	\$41	\$73	\$41
Per Capita Expenditures:	\$28	\$73	\$41
Revenues over (under) Expenditures:	\$67,407	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	229.76%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$331,218	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$65	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$	\$29,377	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$134,232	\$69,788	\$
Total Unrestricted Net Assets:	\$171,686	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$100,000	\$257,585	\$
Per Capita Debt:	\$20	\$57	\$
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$14,347	\$
Expenditures During FY 15:	\$	\$15,937	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	0.00%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$	\$33,828	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



STATE OF ILLINOIS
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FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Berwyn Park District		
Unit Code:	016/060/12	County:	Cook
Fiscal Year End:	12/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,264,327		
Equalized Assessed Valuation:	\$415,246,685		
Population:	35,000		
Employees:			
Full Time:			11
Part Time:			76
Salaries Paid:			\$878,558

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$542,971	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$16	\$106	\$80
Revenue Collected During FY 15:	\$2,005,643	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$1,920,230	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$57	\$249	\$161
Per Capita Expenditures:	\$55	\$249	\$151
Revenues over (under) Expenditures:	\$85,413	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	32.77%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$629,338	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$18	\$113	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$385,043	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$117,859	\$3,065,294	\$1,645,512



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$2,296,811	\$9,191,773	\$5,955,378
Per Capita Debt:	\$66	\$349	\$222
General Obligation Debt over EAV:	0.55%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$47	\$
Revenue Collected During FY 15:	\$	\$590,123	\$
Expenditures During FY 15:	\$	\$636,973	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$21	\$
Operating Income (loss):	\$	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	0.00%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Big Rock Park District**

Unit Code: **045/015/12** County: **Kane**

Fiscal Year End: **5/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$103,200**

Equalized Assessed Valuation: **\$58,739,214**

Population: **1,938**

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 15:	\$53,861	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$28	\$59	\$30
Revenue Collected During FY 15:	\$89,368	\$221,911	\$134,251
Expenditures During FY 15:	\$70,064	\$225,067	\$125,700
Per Capita Revenue:	\$46	\$73	\$41
Per Capita Expenditures:	\$36	\$73	\$41
Revenues over (under) Expenditures:	\$19,304	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	104.43%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$73,165	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$38	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$	\$29,377	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$69,788	\$
Total Unrestricted Net Assets:	\$	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$257,585	\$
Per Capita Debt:	\$	\$57	\$
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$14,347	\$
Expenditures During FY 15:	\$	\$15,937	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	0.00%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$	\$33,828	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Black Hawk Park District**

Unit Code: **043/010/12** County: **Jo Daviess**

Fiscal Year End: **5/31/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$132,890**

Equalized Assessed Valuation: **\$25,084,680**

Population: **1,875**

Employees:

 Full Time:

 Part Time: **13**

 Salaries Paid: **\$36,632**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$14,325	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$8	\$59	\$30
Revenue Collected During FY 15:	\$92,976	\$221,911	\$134,251
Expenditures During FY 15:	\$82,276	\$225,067	\$125,700
Per Capita Revenue:	\$50	\$73	\$41
Per Capita Expenditures:	\$44	\$73	\$41
Revenues over (under) Expenditures:	\$10,700	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	30.42%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$25,025	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$13	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$	\$29,377	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$69,788	\$
Total Unrestricted Net Assets:	\$	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$10,000	\$257,585	\$
Per Capita Debt:	\$5	\$57	\$
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$14,347	\$
Expenditures During FY 15:	\$	\$15,937	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	0.00%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$	\$33,828	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Blandinsville Park District**

Unit Code: **062/010/12** County: **Mcdonough**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$16,489**

Equalized Assessed Valuation: **\$4,954,681**

Population: **750**

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 15:	\$15,297	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$20	\$59	\$30
Revenue Collected During FY 15:	\$9,307	\$221,911	\$134,251
Expenditures During FY 15:	\$9,040	\$225,067	\$125,700
Per Capita Revenue:	\$12	\$73	\$41
Per Capita Expenditures:	\$12	\$73	\$41
Revenues over (under) Expenditures:	\$267	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	172.17%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$15,564	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$21	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$	\$29,377	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$69,788	\$
Total Unrestricted Net Assets:	\$	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$257,585	\$
Per Capita Debt:	\$	\$57	\$
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$14,347	\$
Expenditures During FY 15:	\$	\$15,937	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	0.00%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$	\$33,828	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$5,983,455	\$9,191,773	\$5,955,378
Per Capita Debt:	\$268	\$349	\$222
General Obligation Debt over EAV:	0.72%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$47	\$
Revenue Collected During FY 15:	\$	\$590,123	\$
Expenditures During FY 15:	\$	\$636,973	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$21	\$
Operating Income (loss):	\$	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	0.00%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Blue Island Park District**

Unit Code: **016/070/12** County: **Cook**

Fiscal Year End: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,867,680**

Equalized Assessed Valuation: **\$192,370,206**

Population: **23,785**

Employees:

 Full Time: **26**

 Part Time:

 Salaries Paid: **\$579,009**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$3,790,979	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$159	\$106	\$80
Revenue Collected During FY 15:	\$1,441,163	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$1,184,475	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$61	\$249	\$161
Per Capita Expenditures:	\$50	\$249	\$151
Revenues over (under) Expenditures:	\$256,688	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	341.73%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$4,047,667	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$170	\$113	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$340,163	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$1,333,081	\$3,065,294	\$1,645,512



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$293,685	\$9,191,773	\$5,955,378
Per Capita Debt:	\$12	\$349	\$222
General Obligation Debt over EAV:	0.15%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$47	\$
Revenue Collected During FY 15:	\$	\$590,123	\$
Expenditures During FY 15:	\$	\$636,973	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$21	\$
Operating Income (loss):	\$	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	0.00%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Blue Mound Park District**

Unit Code: **055/025/12** County: **Macon**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$60,500**

Equalized Assessed Valuation: **\$9,603,184**

Population: **1,131**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$16,597**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$3,008	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$3	\$59	\$30
Revenue Collected During FY 15:	\$38,253	\$221,911	\$134,251
Expenditures During FY 15:	\$31,496	\$225,067	\$125,700
Per Capita Revenue:	\$34	\$73	\$41
Per Capita Expenditures:	\$28	\$73	\$41
Revenues over (under) Expenditures:	\$6,757	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	45.29%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$14,265	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$13	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$14,265	\$29,377	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$69,788	\$
Total Unrestricted Net Assets:	\$	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$595	\$257,585	\$
Per Capita Debt:	\$1	\$57	\$
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$14,347	\$
Expenditures During FY 15:	\$	\$15,937	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	0.00%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$	\$33,828	\$
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: **Bolingbrook Park District**

Unit Code: **099/010/12** County: **Will**

Fiscal Year End: **12/31/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$22,558,944**

Equalized Assessed Valuation: **\$1,767,343,401**

Population: **74,180**

Employees:

 Full Time: **78**

 Part Time: **889**

 Salaries Paid: **\$7,014,071**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$3,235,786	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$44	\$106	\$80
Revenue Collected During FY 15:	\$16,163,480	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$15,846,961	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$218	\$249	\$161
Per Capita Expenditures:	\$214	\$249	\$151
Revenues over (under) Expenditures:	\$316,519	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	19.01%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$3,012,773	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$41	\$113	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,791,161	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	-\$2,096,636	\$3,065,294	\$1,645,512



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$31,027,094	\$9,191,773	\$5,955,378
Per Capita Debt:	\$418	\$349	\$222
General Obligation Debt over EAV:	1.20%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$47	\$
Revenue Collected During FY 15:	\$	\$590,123	\$
Expenditures During FY 15:	\$	\$636,973	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$21	\$
Operating Income (loss):	\$	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	0.00%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$2,496,488	\$9,191,773	\$5,955,378
Per Capita Debt:	\$62	\$349	\$222
General Obligation Debt over EAV:	0.36%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$47	\$
Revenue Collected During FY 15:	\$	\$590,123	\$
Expenditures During FY 15:	\$	\$636,973	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$21	\$
Operating Income (loss):	\$	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	0.00%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Bradford Park District**

Unit Code: **087/020/12** County: **Stark**

Fiscal Year End: **12/31/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$12,000**

Equalized Assessed Valuation: **\$5,300,526**

Population: **650**

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 15:	\$53,101	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$82	\$59	\$30
Revenue Collected During FY 15:	\$12,967	\$221,911	\$134,251
Expenditures During FY 15:	\$11,945	\$225,067	\$125,700
Per Capita Revenue:	\$20	\$73	\$41
Per Capita Expenditures:	\$18	\$73	\$41
Revenues over (under) Expenditures:	\$1,022	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	453.10%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$54,123	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$83	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$	\$29,377	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$69,788	\$
Total Unrestricted Net Assets:	\$	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$257,585	\$
Per Capita Debt:	\$	\$57	\$
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$14,347	\$
Expenditures During FY 15:	\$	\$15,937	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	0.00%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$	\$33,828	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Braidwood Park District**

Unit Code: **099/012/12** County: **Will**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$398,850**

Equalized Assessed Valuation: **\$112,281,251**

Population: **6,164**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$19,606**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$138,791	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$23	\$59	\$30
Revenue Collected During FY 15:	\$126,606	\$221,911	\$134,251
Expenditures During FY 15:	\$96,108	\$225,067	\$125,700
Per Capita Revenue:	\$21	\$73	\$41
Per Capita Expenditures:	\$16	\$73	\$41
Revenues over (under) Expenditures:	\$30,498	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	88.74%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$85,289	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$14	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$	\$29,377	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$159,766	\$69,788	\$
Total Unrestricted Net Assets:	\$41,592	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$235,000	\$257,585	\$
Per Capita Debt:	\$38	\$57	\$
General Obligation Debt over EAV:	0.17%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$14,347	\$
Expenditures During FY 15:	\$	\$15,937	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	0.00%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$	\$33,828	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$7,280,000	\$257,585	\$
Per Capita Debt:	\$455	\$57	\$
General Obligation Debt over EAV:	2.55%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$527.363	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$33	\$4	\$
Revenue Collected During FY 15:	\$	\$14,347	\$
Expenditures During FY 15:	\$21.620	\$15,937	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$1	\$2	\$
Operating Income (loss):	-\$21.620	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	2348.49%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$507.743	\$33,828	\$
Per Capita Ending Retained Earnings:	\$32	\$4	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Broadview Park District**

Unit Code: **016/090/12** County: **Cook**

Fiscal Year End: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,684,674**

Equalized Assessed Valuation: **\$190,251,527**

Population: **7,971**

Employees:

 Full Time: **10**

 Part Time:

 Salaries Paid: **\$285,884**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$16,028	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$2	\$106	\$80
Revenue Collected During FY 15:	\$979,480	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$863,181	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$123	\$249	\$161
Per Capita Expenditures:	\$108	\$249	\$151
Revenues over (under) Expenditures:	\$116,299	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	46.57%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$402,010	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$50	\$113	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$129,073	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$854,562	\$3,065,294	\$1,645,512



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$190,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$24	\$349	\$222
General Obligation Debt over EAV:	0.10%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$47	\$
Revenue Collected During FY 15:	\$	\$590,123	\$
Expenditures During FY 15:	\$	\$636,973	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$21	\$
Operating Income (loss):	\$	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	0.00%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL YEAR 2015

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 15:	\$40,335	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$37	\$59	\$30
Revenue Collected During FY 15:	\$27,761	\$221,911	\$134,251
Expenditures During FY 15:	\$25,344	\$225,067	\$125,700
Per Capita Revenue:	\$25	\$73	\$41
Per Capita Expenditures:	\$23	\$73	\$41
Revenues over (under) Expenditures:	\$2,417	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	168.69%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$42,752	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$39	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$45,411	\$29,377	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$69,788	\$
Total Unrestricted Net Assets:	\$	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$257,585	\$
Per Capita Debt:	\$	\$57	\$
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$14,347	\$
Expenditures During FY 15:	\$	\$15,937	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	0.00%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$	\$33,828	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$18,290,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$439	\$349	\$222
General Obligation Debt over EAV:	0.57%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$467,969	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$11	\$47	\$
Revenue Collected During FY 15:	\$3,317,571	\$590,123	\$
Expenditures During FY 15:	\$3,310,603	\$636,973	\$
Per Capita Revenue:	\$80	\$20	\$
Per Capita Expenditures:	\$79	\$21	\$
Operating Income (loss):	\$6,968	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	26.11%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$864,387	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$21	\$47	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$6,530,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$224	\$349	\$222
General Obligation Debt over EAV:	1.44%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$47	\$
Revenue Collected During FY 15:	\$	\$590,123	\$
Expenditures During FY 15:	\$	\$636,973	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$21	\$
Operating Income (loss):	\$	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	0.00%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Burlington Twp Park District**

Unit Code: **045/030/12** County: **Kane**

Fiscal Year End: **6/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$34,380**

Equalized Assessed Valuation: **\$82,000,000**

Population: **1,600**

Employees:

 Full Time: **2**

 Part Time:

 Salaries Paid: **\$20,728**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$57,141	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$36	\$59	\$30
Revenue Collected During FY 15:	\$44,083	\$221,911	\$134,251
Expenditures During FY 15:	\$34,380	\$225,067	\$125,700
Per Capita Revenue:	\$28	\$73	\$41
Per Capita Expenditures:	\$21	\$73	\$41
Revenues over (under) Expenditures:	\$9,703	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	194.43%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$66,844	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$42	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$	\$29,377	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$69,788	\$
Total Unrestricted Net Assets:	\$	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$257,585	\$
Per Capita Debt:	\$	\$57	\$
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$14,347	\$
Expenditures During FY 15:	\$	\$15,937	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	0.00%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$	\$33,828	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$3,790,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$353	\$349	\$222
General Obligation Debt over EAV:	0.56%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$47	\$
Revenue Collected During FY 15:	\$	\$590,123	\$
Expenditures During FY 15:	\$	\$636,973	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$21	\$
Operating Income (loss):	\$	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	0.00%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Bushnell Park District**

Unit Code: **062/015/12** County: **Mcdonough**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$59,725**

Equalized Assessed Valuation: **\$20,241,452**

Population: **3,800**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$32,922**

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 15:	\$43,579	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$11	\$59	\$30
Revenue Collected During FY 15:	\$107,299	\$221,911	\$134,251
Expenditures During FY 15:	\$99,931	\$225,067	\$125,700
Per Capita Revenue:	\$28	\$73	\$41
Per Capita Expenditures:	\$26	\$73	\$41
Revenues over (under) Expenditures:	\$7,368	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	50.98%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$50,947	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$13	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$	\$29,377	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$69,788	\$
Total Unrestricted Net Assets:	\$50,947	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$3,602	\$257,585	\$
Per Capita Debt:	\$1	\$57	\$
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$14,347	\$
Expenditures During FY 15:	\$	\$15,937	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	0.00%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$	\$33,828	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$5,168,360	\$9,191,773	\$5,955,378
Per Capita Debt:	\$517	\$349	\$222
General Obligation Debt over EAV:	1.35%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$47	\$
Revenue Collected During FY 15:	\$	\$590,123	\$
Expenditures During FY 15:	\$	\$636,973	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$21	\$
Operating Income (loss):	\$	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	0.00%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Byron Park District**

Unit Code: **071/005/12** County: **Ogle**

Fiscal Year End: **2/28/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,306,156**

Equalized Assessed Valuation: **\$157,731,094**

Population: **8,500**

Employees:

 Full Time: **4**

 Part Time: **88**

 Salaries Paid: **\$468,922**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$844,963	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$99	\$106	\$80
Revenue Collected During FY 15:	\$914,895	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$841,602	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$108	\$249	\$161
Per Capita Expenditures:	\$99	\$249	\$151
Revenues over (under) Expenditures:	\$73,293	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	108.12%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$909,925	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$107	\$113	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,005,840	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	-\$279,832	\$3,065,294	\$1,645,512



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$910,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$107	\$349	\$222
General Obligation Debt over EAV:	0.58%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$47	\$
Revenue Collected During FY 15:	\$	\$590,123	\$
Expenditures During FY 15:	\$	\$636,973	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$21	\$
Operating Income (loss):	\$	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	0.00%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$2,642,650	\$9,191,773	\$5,955,378
Per Capita Debt:	\$71	\$349	\$222
General Obligation Debt over EAV:	0.57%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$47	\$
Revenue Collected During FY 15:	\$	\$590,123	\$
Expenditures During FY 15:	\$	\$636,973	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$21	\$
Operating Income (loss):	\$	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	0.00%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Canton Park District**

Unit Code: **029/010/12** County: **Fulton**

Fiscal Year End: **12/31/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,262,993**

Equalized Assessed Valuation: **\$131,530,797**

Population: **13,500**

Employees:

Full Time: **10**

Part Time: **85**

Salaries Paid: **\$636,401**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,220,321	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$90	\$106	\$80
Revenue Collected During FY 15:	\$1,671,757	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$1,626,321	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$124	\$249	\$161
Per Capita Expenditures:	\$120	\$249	\$151
Revenues over (under) Expenditures:	\$45,436	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	77.83%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$1,265,757	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$94	\$113	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$671,688	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$640,039	\$3,065,294	\$1,645,512



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,425,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$106	\$349	\$222
General Obligation Debt over EAV:	1.08%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$47	\$
Revenue Collected During FY 15:	\$	\$590,123	\$
Expenditures During FY 15:	\$	\$636,973	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$21	\$
Operating Income (loss):	\$	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	0.00%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$5,251,750	\$9,191,773	\$5,955,378
Per Capita Debt:	\$181	\$349	\$222
General Obligation Debt over EAV:	1.48%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$47	\$
Revenue Collected During FY 15:	\$	\$590,123	\$
Expenditures During FY 15:	\$	\$636,973	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$21	\$
Operating Income (loss):	\$	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	0.00%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Carlinville Park District**

Unit Code: **056/010/12** County: **Macoupin**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$120,370**

Equalized Assessed Valuation: **\$61,690,115**

Population: **6,300**

Employees:

 Full Time: **2**

 Part Time: **15**

 Salaries Paid: **\$72,761**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$298,738	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$47	\$59	\$30
Revenue Collected During FY 15:	\$151,786	\$221,911	\$134,251
Expenditures During FY 15:	\$36,719	\$225,067	\$125,700
Per Capita Revenue:	\$24	\$73	\$41
Per Capita Expenditures:	\$6	\$73	\$41
Revenues over (under) Expenditures:	\$115,067	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	1126.95%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$413,805	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$66	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$	\$29,377	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$69,788	\$
Total Unrestricted Net Assets:	\$	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$257,585	\$
Per Capita Debt:	\$	\$57	\$
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$14,347	\$
Expenditures During FY 15:	\$	\$15,937	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	0.00%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$	\$33,828	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$51,551,965	\$9,191,773	\$5,955,378
Per Capita Debt:	\$1,091	\$349	\$222
General Obligation Debt over EAV:	4.19%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$47	\$
Revenue Collected During FY 15:	\$	\$590,123	\$
Expenditures During FY 15:	\$	\$636,973	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$21	\$
Operating Income (loss):	\$	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	0.00%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL YEAR 2015

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 15:	\$38,822	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$24	\$59	\$30
Revenue Collected During FY 15:	\$42,982	\$221,911	\$134,251
Expenditures During FY 15:	\$25,442	\$225,067	\$125,700
Per Capita Revenue:	\$26	\$73	\$41
Per Capita Expenditures:	\$15	\$73	\$41
Revenues over (under) Expenditures:	\$17,540	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	221.53%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$56,362	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$34	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$	\$29,377	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$69,788	\$
Total Unrestricted Net Assets:	\$	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$257,585	\$
Per Capita Debt:	\$	\$57	\$
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$14,347	\$
Expenditures During FY 15:	\$	\$15,937	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	0.00%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$	\$33,828	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2015

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 15:	\$108,481	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$39	\$59	\$30
Revenue Collected During FY 15:	\$158,737	\$221,911	\$134,251
Expenditures During FY 15:	\$167,993	\$225,067	\$125,700
Per Capita Revenue:	\$57	\$73	\$41
Per Capita Expenditures:	\$60	\$73	\$41
Revenues over (under) Expenditures:	-\$9,256	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	59.06%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$99,225	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$35	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$99,225	\$10,852	\$
Total Unreserved Funds:	\$	\$29,377	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$69,788	\$
Total Unrestricted Net Assets:	\$	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$257,585	\$
Per Capita Debt:	\$	\$57	\$
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$14,347	\$
Expenditures During FY 15:	\$	\$15,937	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	0.00%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$	\$33,828	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$10,007,115	\$9,191,773	\$5,955,378
Per Capita Debt:	\$465	\$349	\$222
General Obligation Debt over EAV:	0.14%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	-\$150,388	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	-\$7	\$47	\$
Revenue Collected During FY 15:	\$1,420,103	\$590,123	\$
Expenditures During FY 15:	\$1,470,832	\$636,973	\$
Per Capita Revenue:	\$66	\$20	\$
Per Capita Expenditures:	\$68	\$21	\$
Operating Income (loss):	-\$50,729	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	-13.67%	72.76%	0.00%
Ending Retained Earnings for FY 15:	-\$201,117	\$1,519,457	\$
Per Capita Ending Retained Earnings:	-\$9	\$47	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Central Stickney Park District**

Unit Code: **016/130/12** County: **Cook**

Fiscal Year End: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$666,050**

Equalized Assessed Valuation: **\$84,715,149**

Population: **3,400**

Employees:

 Full Time: **6**

 Part Time: **3**

 Salaries Paid: **\$320,203**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$23,100	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$7	\$59	\$30
Revenue Collected During FY 15:	\$415,962	\$221,911	\$134,251
Expenditures During FY 15:	\$542,346	\$225,067	\$125,700
Per Capita Revenue:	\$122	\$73	\$41
Per Capita Expenditures:	\$160	\$73	\$41
Revenues over (under) Expenditures:	-\$126,384	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	-19.04%	136.61%	82.64%
Ending Fund Balance for FY 15:	-\$103,284	\$174,634	\$73,165
Per Capita Ending Fund Balance:	-\$30	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$	\$29,377	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$114,613	\$69,788	\$
Total Unrestricted Net Assets:	\$759,732	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$499,000	\$257,585	\$
Per Capita Debt:	\$147	\$57	\$
General Obligation Debt over EAV:	0.59%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$14,347	\$
Expenditures During FY 15:	\$	\$15,937	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	0.00%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$	\$33,828	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Champaign Park District**

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

Fiscal Year End: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$22,116,398**

Equalized Assessed Valuation: **\$1,527,189,530**

Population: **83,424**

Employees:

 Full Time: **80**

 Part Time: **641**

 Salaries Paid: **\$5,025,309**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$13,723,496	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$165	\$106	\$80
Revenue Collected During FY 15:	\$14,574,893	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$11,708,560	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$175	\$249	\$161
Per Capita Expenditures:	\$140	\$249	\$151
Revenues over (under) Expenditures:	\$2,866,333	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	126.43%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$14,803,229	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$177	\$113	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,321,096	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$14,345,259	\$3,065,294	\$1,645,512



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$5,888,890	\$9,191,773	\$5,955,378
Per Capita Debt:	\$71	\$349	\$222
General Obligation Debt over EAV:	0.07%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$47	\$
Revenue Collected During FY 15:	\$	\$590,123	\$
Expenditures During FY 15:	\$	\$636,973	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$21	\$
Operating Income (loss):	\$	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	0.00%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$8,613,785	\$9,191,773	\$5,955,378
Per Capita Debt:	\$459	\$349	\$222
General Obligation Debt over EAV:	1.06%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$6,269,445	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$334	\$47	\$
Revenue Collected During FY 15:	\$1,522,370	\$590,123	\$
Expenditures During FY 15:	\$1,694,130	\$636,973	\$
Per Capita Revenue:	\$81	\$20	\$
Per Capita Expenditures:	\$90	\$21	\$
Operating Income (loss):	-\$171,760	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	363.18%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$6,152,685	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$328	\$47	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Charleston Twp Park District**

Unit Code: **015/020/12** County: **Coles**

Fiscal Year End: **3/31/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$326,400**

Equalized Assessed Valuation: **\$229,298,820**

Population: **22,901**

Employees:

 Full Time: **1**

 Part Time: **5**

 Salaries Paid: **\$52,456**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$461,120	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$20	\$59	\$30
Revenue Collected During FY 15:	\$209,028	\$221,911	\$134,251
Expenditures During FY 15:	\$327,818	\$225,067	\$125,700
Per Capita Revenue:	\$9	\$73	\$41
Per Capita Expenditures:	\$14	\$73	\$41
Revenues over (under) Expenditures:	-\$118,790	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	104.37%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$342,147	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$15	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$	\$29,377	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$95,856	\$69,788	\$
Total Unrestricted Net Assets:	\$246,291	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$257,585	\$
Per Capita Debt:	\$	\$57	\$
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$14,347	\$
Expenditures During FY 15:	\$	\$15,937	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	0.00%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$	\$33,828	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2015

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 15:	\$112	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$	\$59	\$30
Revenue Collected During FY 15:	\$50,553	\$221,911	\$134,251
Expenditures During FY 15:	\$50,190	\$225,067	\$125,700
Per Capita Revenue:	\$2	\$73	\$41
Per Capita Expenditures:	\$2	\$73	\$41
Revenues over (under) Expenditures:	\$363	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	0.95%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$475	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$	\$29,377	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$69,788	\$
Total Unrestricted Net Assets:	\$	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$257,585	\$
Per Capita Debt:	\$	\$57	\$
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$14,347	\$
Expenditures During FY 15:	\$	\$15,937	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	0.00%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$	\$33,828	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2015

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 15:	\$103,394	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$159	\$59	\$30
Revenue Collected During FY 15:	\$29,178	\$221,911	\$134,251
Expenditures During FY 15:	\$44,832	\$225,067	\$125,700
Per Capita Revenue:	\$45	\$73	\$41
Per Capita Expenditures:	\$69	\$73	\$41
Revenues over (under) Expenditures:	-\$15,654	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	195.71%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$87,740	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$135	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$	\$29,377	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$69,788	\$
Total Unrestricted Net Assets:	\$	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$257,585	\$
Per Capita Debt:	\$	\$57	\$
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$14,347	\$
Expenditures During FY 15:	\$	\$15,937	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	0.00%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$	\$33,828	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$3,073,087	\$9,191,773	\$5,955,378
Per Capita Debt:	\$101	\$349	\$222
General Obligation Debt over EAV:	0.46%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$47	\$
Revenue Collected During FY 15:	\$	\$590,123	\$
Expenditures During FY 15:	\$	\$636,973	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$21	\$
Operating Income (loss):	\$	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	0.00%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Chicago Ridge Park District**

Unit Code: **016/155/12** County: **Cook**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,898,213**

Equalized Assessed Valuation: **\$277,380,193**

Population: **14,428**

Employees:

Full Time: **4**

Part Time: **39**

Salaries Paid: **\$766,182**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,447,543	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$100	\$106	\$80
Revenue Collected During FY 15:	\$2,215,166	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$1,931,041	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$154	\$249	\$161
Per Capita Expenditures:	\$134	\$249	\$151
Revenues over (under) Expenditures:	\$284,125	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	89.68%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$1,731,668	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$120	\$113	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$409,904	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$1,645,512	\$3,065,294	\$1,645,512



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$6,149,880	\$9,191,773	\$5,955,378
Per Capita Debt:	\$426	\$349	\$222
General Obligation Debt over EAV:	0.12%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$47	\$
Revenue Collected During FY 15:	\$	\$590,123	\$
Expenditures During FY 15:	\$	\$636,973	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$21	\$
Operating Income (loss):	\$	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	0.00%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL YEAR 2015

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 15:	\$19,017	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$25	\$59	\$30
Revenue Collected During FY 15:	\$51,105	\$221,911	\$134,251
Expenditures During FY 15:	\$103,032	\$225,067	\$125,700
Per Capita Revenue:	\$68	\$73	\$41
Per Capita Expenditures:	\$137	\$73	\$41
Revenues over (under) Expenditures:	-\$51,927	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	16.59%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$17,090	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$23	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$17,090	\$29,377	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$69,788	\$
Total Unrestricted Net Assets:	\$	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$120,632	\$257,585	\$
Per Capita Debt:	\$160	\$57	\$
General Obligation Debt over EAV:	0.48%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$14,347	\$
Expenditures During FY 15:	\$	\$15,937	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	0.00%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$	\$33,828	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$2,295,000	\$257,585	\$
Per Capita Debt:	\$374	\$57	\$
General Obligation Debt over EAV:	0.11%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$14,347	\$
Expenditures During FY 15:	\$	\$15,937	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	0.00%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$	\$33,828	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$2,107,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$244	\$349	\$222
General Obligation Debt over EAV:	0.46%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$47	\$
Revenue Collected During FY 15:	\$	\$590,123	\$
Expenditures During FY 15:	\$	\$636,973	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$21	\$
Operating Income (loss):	\$	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	0.00%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Clark County Park District**

Unit Code: **012/020/12** County: **Clark**

Fiscal Year End: **3/31/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$856,795**

Equalized Assessed Valuation: **\$153,511,910**

Population: **12,950**

Employees:

 Full Time: **7**

 Part Time: **21**

 Salaries Paid: **\$255,121**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$68,914	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$5	\$106	\$80
Revenue Collected During FY 15:	\$896,541	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$820,299	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$69	\$249	\$161
Per Capita Expenditures:	\$63	\$249	\$151
Revenues over (under) Expenditures:	\$76,242	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	17.70%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$145,156	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$11	\$113	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$145,156	\$3,065,294	\$1,645,512



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$9,191,773	\$5,955,378
Per Capita Debt:	\$	\$349	\$222
General Obligation Debt over EAV:	0.00%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$47	\$
Revenue Collected During FY 15:	\$	\$590,123	\$
Expenditures During FY 15:	\$	\$636,973	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$21	\$
Operating Income (loss):	\$	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	0.00%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:	<input type="text" value="20"/>
Part Time:	<input type="text" value="32"/>
Salaries Paid:	<input type="text" value="\$1,162,729"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$508,768	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$6	\$106	\$80
Revenue Collected During FY 15:	\$3,039,459	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$3,037,218	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$36	\$249	\$161
Per Capita Expenditures:	\$36	\$249	\$151
Revenues over (under) Expenditures:	\$2,241	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	16.82%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$511,009	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$6	\$113	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$513,246	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$332,251	\$3,065,294	\$1,645,512



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,848,056	\$9,191,773	\$5,955,378
Per Capita Debt:	\$22	\$349	\$222
General Obligation Debt over EAV:	0.33%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$47	\$
Revenue Collected During FY 15:	\$	\$590,123	\$
Expenditures During FY 15:	\$	\$636,973	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$21	\$
Operating Income (loss):	\$	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	0.00%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Collinsville Park District		
Unit Code:	057/005/12	County:	Madison
Fiscal Year End:	4/30/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,723,907		
Equalized Assessed Valuation:	\$605,262,633		
Population:	32,978		
Employees:			
	Full Time:	19	
	Part Time:	191	
	Salaries Paid:	\$1,190,748	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,608,601	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$49	\$106	\$80
Revenue Collected During FY 15:	\$2,906,643	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$3,714,791	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$88	\$249	\$161
Per Capita Expenditures:	\$113	\$249	\$151
Revenues over (under) Expenditures:	-\$808,148	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	28.84%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$1,071,453	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$32	\$113	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,326,122	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$536,380	\$3,065,294	\$1,645,512



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$23,494,001	\$9,191,773	\$5,955,378
Per Capita Debt:	\$712	\$349	\$222
General Obligation Debt over EAV:	0.27%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$47	\$
Revenue Collected During FY 15:	\$	\$590,123	\$
Expenditures During FY 15:	\$	\$636,973	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$21	\$
Operating Income (loss):	\$	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	0.00%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Coloma Park District**

Unit Code: **098/010/12** County: **Whiteside**

Fiscal Year End: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,270,400**

Equalized Assessed Valuation: **\$97,600,656**

Population: **9,800**

Employees:

 Full Time: **5**

 Part Time: **10**

 Salaries Paid: **\$211,818**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$804,574	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$82	\$59	\$30
Revenue Collected During FY 15:	\$538,446	\$221,911	\$134,251
Expenditures During FY 15:	\$570,802	\$225,067	\$125,700
Per Capita Revenue:	\$55	\$73	\$41
Per Capita Expenditures:	\$58	\$73	\$41
Revenues over (under) Expenditures:	-\$32,356	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	148.47%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$847,485	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$86	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$	\$29,377	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$69,788	\$
Total Unrestricted Net Assets:	\$847,485	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$260,000	\$257,585	\$
Per Capita Debt:	\$27	\$57	\$
General Obligation Debt over EAV:	0.27%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$14,347	\$
Expenditures During FY 15:	\$	\$15,937	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	0.00%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$	\$33,828	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Cordova Township Park District**

Unit Code: 081/005/12 County: Rock Island

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$200,631

Equalized Assessed Valuation: \$184,455,492

Population: 265

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 15:	\$108,895	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$411	\$59	\$30
Revenue Collected During FY 15:	\$303,070	\$221,911	\$134,251
Expenditures During FY 15:	\$383,201	\$225,067	\$125,700
Per Capita Revenue:	\$1,144	\$73	\$41
Per Capita Expenditures:	\$1,446	\$73	\$41
Revenues over (under) Expenditures:	-\$80,131	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	7.51%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$28,764	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$109	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$28,764	\$29,377	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$69,788	\$
Total Unrestricted Net Assets:	\$	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$184,353	\$257,585	\$
Per Capita Debt:	\$696	\$57	\$
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$14,347	\$
Expenditures During FY 15:	\$	\$15,937	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	0.00%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$	\$33,828	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Country Club Hills Park District**

Unit Code: **016/180/12** County: **Cook**

Fiscal Year End: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,277,827**

Equalized Assessed Valuation: **\$184,056,934**

Population: **16,541**

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 15:	\$599,304	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$36	\$59	\$30
Revenue Collected During FY 15:	\$729,891	\$221,911	\$134,251
Expenditures During FY 15:	\$716,509	\$225,067	\$125,700
Per Capita Revenue:	\$44	\$73	\$41
Per Capita Expenditures:	\$43	\$73	\$41
Revenues over (under) Expenditures:	\$13,382	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	85.51%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$612,686	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$37	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$	\$29,377	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$69,788	\$
Total Unrestricted Net Assets:	-\$922,701	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$4,723,160	\$257,585	\$
Per Capita Debt:	\$286	\$57	\$
General Obligation Debt over EAV:	0.31%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$14,347	\$
Expenditures During FY 15:	\$	\$15,937	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	0.00%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$	\$33,828	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Creston-Dement Park District**

Unit Code: **071/030/12** County: **Ogle**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$44,885**

Equalized Assessed Valuation: **\$55,854,032**

Population: **900**

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 15:	\$31,627	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$35	\$59	\$30
Revenue Collected During FY 15:	\$32,407	\$221,911	\$134,251
Expenditures During FY 15:	\$17,434	\$225,067	\$125,700
Per Capita Revenue:	\$36	\$73	\$41
Per Capita Expenditures:	\$19	\$73	\$41
Revenues over (under) Expenditures:	\$14,973	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	267.29%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$46,600	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$52	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$	\$29,377	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$12,859	\$69,788	\$
Total Unrestricted Net Assets:	\$33,741	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$257,585	\$
Per Capita Debt:	\$	\$57	\$
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$14,347	\$
Expenditures During FY 15:	\$	\$15,937	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	0.00%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$	\$33,828	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$527,000	\$257,585	\$
Per Capita Debt:	\$64	\$57	\$
General Obligation Debt over EAV:	0.17%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$	\$14,347	\$
Expenditures During FY 15:	\$	\$15,937	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	0.00%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$	\$33,828	\$
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:	Crystal Lake Park District		
Unit Code:	063/010/12	County:	Mchenry
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,827,270		
Equalized Assessed Valuation:	\$1,269,459,596		
Population:	58,000		
Employees:			
	Full Time:	72	
	Part Time:	374	
	Salaries Paid:	\$4,558,261	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$5,593,536	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$96	\$106	\$80
Revenue Collected During FY 15:	\$8,554,664	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$8,196,264	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$147	\$249	\$161
Per Capita Expenditures:	\$141	\$249	\$151
Revenues over (under) Expenditures:	\$358,400	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	67.18%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$5,506,002	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$95	\$113	\$84

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,351,070	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$4,709,151	\$3,065,294	\$1,645,512



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$7,824,670	\$9,191,773	\$5,955,378
Per Capita Debt:	\$135	\$349	\$222
General Obligation Debt over EAV:	0.11%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,326,956	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$40	\$47	\$
Revenue Collected During FY 15:	\$1,652,284	\$590,123	\$
Expenditures During FY 15:	\$1,659,837	\$636,973	\$
Per Capita Revenue:	\$28	\$20	\$
Per Capita Expenditures:	\$29	\$21	\$
Operating Income (loss):	-\$7,553	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	139.06%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$2,308,107	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$40	\$47	\$