



# 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:	\$50,969	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$34	\$59	\$30
Revenue Collected During FY 15:	\$13,588	\$221,911	\$134,251
Expenditures During FY 15:	\$32,126	\$225,067	\$125,700
Per Capita Revenue:	\$9	\$73	\$41
Per Capita Expenditures:	\$21	\$73	\$41
Revenues over (under) Expenditures:	-\$18,538	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	100.95%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$32,431	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$22	\$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:	\$17,878,275	\$9,191,773	\$5,955,378
Per Capita Debt:	\$777	\$349	\$222
General Obligation Debt over EAV:	2.21%	0.65%	0.46%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$450,389	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$20	\$47	\$
Revenue Collected During FY 15:	\$2,999,907	\$590,123	\$
Expenditures During FY 15:	\$2,635,553	\$636,973	\$
Per Capita Revenue:	\$130	\$20	\$
Per Capita Expenditures:	\$115	\$21	\$
Operating Income (loss):	\$364,354	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	30.91%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$814,743	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$35	\$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: **Decatur Park District**

Unit Code: **055/010/12** County: **Macon**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$35,978,212**

Equalized Assessed Valuation: **\$811,111,847**

Population: **74,710**

Employees:

**Full Time:** **100**

**Part Time:** **237**

**Salaries Paid:** **\$6,032,407**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$6,851,253	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$92	\$106	\$80
Revenue Collected During FY 15:	\$13,301,575	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$12,683,609	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$178	\$249	\$161
Per Capita Expenditures:	\$170	\$249	\$151
Revenues over (under) Expenditures:	\$617,966	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	59.16%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$7,504,001	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$100	\$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:	\$4,154,271	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$4,301,336	\$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:	\$17,432,625	\$9,191,773	\$5,955,378
Per Capita Debt:	\$233	\$349	\$222
General Obligation Debt over EAV:	0.52%	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: **Deerfield Park District**

Unit Code: **049/020/12** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,350,060**

Equalized Assessed Valuation: **\$1,147,047,342**

Population: **18,385**

Employees:

**Full Time:** **37**

**Part Time:** **664**

**Salaries Paid:** **\$5,518,495**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$10,725,146	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$583	\$106	\$80
Revenue Collected During FY 15:	\$12,138,021	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$9,827,312	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$660	\$249	\$161
Per Capita Expenditures:	\$535	\$249	\$151
Revenues over (under) Expenditures:	\$2,310,709	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	135.50%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$13,315,889	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$724	\$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:	\$521,486	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$16,255,568	\$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:	\$2,820,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$153	\$349	\$222
General Obligation Debt over EAV:	0.17%	0.65%	0.46%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$4,299,879	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$234	\$47	\$
Revenue Collected During FY 15:	\$2,410,446	\$590,123	\$
Expenditures During FY 15:	\$2,507,230	\$636,973	\$
Per Capita Revenue:	\$131	\$20	\$
Per Capita Expenditures:	\$136	\$21	\$
Operating Income (loss):	-\$96,784	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	162.79%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$4,081,555	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$222	\$47	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Dekalb Park District**

Unit Code: **019/010/12** County: **Dekalb**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,286,512**

Equalized Assessed Valuation: **\$466,388,972**

Population: **44,030**

Employees:

**Full Time:** **23**

**Part Time:** **222**

**Salaries Paid:** **\$1,966,727**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 15:	\$2,547,724	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$58	\$106	\$80
Revenue Collected During FY 15:	\$4,084,736	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$4,070,670	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$93	\$249	\$161
Per Capita Expenditures:	\$92	\$249	\$151
Revenues over (under) Expenditures:	\$14,066	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	59.52%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$2,423,032	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$55	\$113	\$84

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$1,487,385	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$1,063,950	\$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:	\$2,677,982	\$9,191,773	\$5,955,378
Per Capita Debt:	\$61	\$349	\$222
General Obligation Debt over EAV:	0.53%	0.65%	0.46%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,876,170	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$65	\$47	\$
Revenue Collected During FY 15:	-\$2,876,168	\$590,123	\$
Expenditures During FY 15:	\$2	\$636,973	\$
Per Capita Revenue:	-\$65	\$20	\$
Per Capita Expenditures:	\$	\$21	\$
Operating Income (loss):	-\$2,876,170	-\$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: **Delavan Twp Park District**

Unit Code: **090/010/12** County: **Tazewell**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$137,000**

Equalized Assessed Valuation: **\$34,223,773**

Population: **2,206**

Employees:

    Full Time:

    Part Time: **18**

    Salaries Paid: **\$22,487**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$65,481	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$30	\$59	\$30
Revenue Collected During FY 15:	\$71,958	\$221,911	\$134,251
Expenditures During FY 15:	\$84,158	\$225,067	\$125,700
Per Capita Revenue:	\$33	\$73	\$41
Per Capita Expenditures:	\$38	\$73	\$41
Revenues over (under) Expenditures:	-\$12,200	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	63.31%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$53,281	\$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:	\$	\$10,852	\$
Total Unreserved Funds:	\$53,281	\$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:	\$5,956,519	\$9,191,773	\$5,955,378
Per Capita Debt:	\$102	\$349	\$222
General Obligation Debt over EAV:	0.03%	0.65%	0.46%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$5,643,846	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$97	\$47	\$
Revenue Collected During FY 15:	\$2,509,497	\$590,123	\$
Expenditures During FY 15:	\$3,013,198	\$636,973	\$
Per Capita Revenue:	\$43	\$20	\$
Per Capita Expenditures:	\$52	\$21	\$
Operating Income (loss):	-\$503,701	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	202.05%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$6,088,229	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$104	\$47	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Dieterich Park District**

Unit Code: **025/030/12** County: **Effingham**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$35,000**

Equalized Assessed Valuation: **\$8,284,216**

Population: **608**

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:	\$	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$	\$59	\$30
Revenue Collected During FY 15:	\$20,330	\$221,911	\$134,251
Expenditures During FY 15:	\$19,336	\$225,067	\$125,700
Per Capita Revenue:	\$33	\$73	\$41
Per Capita Expenditures:	\$32	\$73	\$41
Revenues over (under) Expenditures:	\$994	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	47.39%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$9,164	\$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:	\$	\$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 Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Dixon Park District**

Unit Code: **052/010/12** County: **Lee**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$12,844,171**

Equalized Assessed Valuation: **\$185,681,693**

Population: **15,333**

Employees:

Full Time:	4
Part Time:	13
Salaries Paid:	\$427,369

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$558,340	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$36	\$106	\$80
Revenue Collected During FY 15:	\$938,766	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$889,155	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$61	\$249	\$161
Per Capita Expenditures:	\$58	\$249	\$151
Revenues over (under) Expenditures:	\$49,611	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	53.59%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$476,528	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$31	\$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:	\$493,902	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$131,998	\$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:	\$348,781	\$9,191,773	\$5,955,378
Per Capita Debt:	\$23	\$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:	-\$128,883	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	-\$8	\$47	\$
Revenue Collected During FY 15:	\$	\$590,123	\$
Expenditures During FY 15:	\$2.540	\$636,973	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$21	\$
Operating Income (loss):	-\$2.540	-\$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:	\$1,275,140	\$9,191,773	\$5,955,378
Per Capita Debt:	\$55	\$349	\$222
General Obligation Debt over EAV:	0.52%	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: **Douglas Park District**

Unit Code: 038/010/12 County: Iroquois

Fiscal Year End: 4/30/2015

Accounting Method: Cash

Appropriation or Budget: \$107,167

Equalized Assessed Valuation: \$31,657,623

Population: 20,980

Employees:

    Full Time: 2

    Part Time: 1

    Salaries Paid: \$11,550

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$30,167	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$1	\$59	\$30
Revenue Collected During FY 15:	\$78,474	\$221,911	\$134,251
Expenditures During FY 15:	\$51,724	\$225,067	\$125,700
Per Capita Revenue:	\$4	\$73	\$41
Per Capita Expenditures:	\$2	\$73	\$41
Revenues over (under) Expenditures:	\$26,750	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	110.04%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$56,917	\$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

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$20,427,222	\$9,191,773	\$5,955,378
Per Capita Debt:	\$411	\$349	\$222
General Obligation Debt over EAV:	0.71%	0.65%	0.46%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,559,133	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$51	\$47	\$
Revenue Collected During FY 15:	\$1,039,233	\$590,123	\$
Expenditures During FY 15:	\$952,197	\$636,973	\$
Per Capita Revenue:	\$21	\$20	\$
Per Capita Expenditures:	\$19	\$21	\$
Operating Income (loss):	\$87,036	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	262.53%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$2,499,836	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$50	\$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: **Dundee Park District**

Unit Code: **045/040/12** County: **Kane**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$25,256,174**

Equalized Assessed Valuation: **\$1,410,080,515**

Population: **38,241**

Employees:

**Full Time:** **66**

**Part Time:** **750**

**Salaries Paid:** **\$6,874,461**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,489,877	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$65	\$106	\$80
Revenue Collected During FY 15:	\$11,158,654	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$10,204,584	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$292	\$249	\$161
Per Capita Expenditures:	\$267	\$249	\$151
Revenues over (under) Expenditures:	\$954,070	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	23.56%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$2,403,947	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$63	\$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:	\$2,203,854	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$9,575,774	\$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:	\$20,774,944	\$9,191,773	\$5,955,378
Per Capita Debt:	\$543	\$349	\$222
General Obligation Debt over EAV:	1.47%	0.65%	0.46%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$8,446,070	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$221	\$47	\$
Revenue Collected During FY 15:	\$3,161,002	\$590,123	\$
Expenditures During FY 15:	\$3,724,519	\$636,973	\$
Per Capita Revenue:	\$83	\$20	\$
Per Capita Expenditures:	\$97	\$21	\$
Operating Income (loss):	-\$563,517	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	212.71%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$7,922,553	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$207	\$47	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Dunleith Park District**

Unit Code: **043/015/12** County: **Jo Daviess**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$244,743**

Equalized Assessed Valuation: **\$69,301,993**

Population: **1,704**

Employees:

    Full Time:

    Part Time: **22**

    Salaries Paid: **\$29,204**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$169,945	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$100	\$59	\$30
Revenue Collected During FY 15:	\$107,537	\$221,911	\$134,251
Expenditures During FY 15:	\$110,049	\$225,067	\$125,700
Per Capita Revenue:	\$63	\$73	\$41
Per Capita Expenditures:	\$65	\$73	\$41
Revenues over (under) Expenditures:	-\$2,512	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	152.14%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$167,433	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$98	\$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:	\$80,049	\$69,788	\$
Total Unrestricted Net Assets:	\$100,194	\$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:	\$1,263,000	\$257,585	\$
Per Capita Debt:	\$741	\$57	\$
General Obligation Debt over EAV:	1.82%	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**

<b>Unit Name:</b>	East St. Louis Park District	
<b>Unit Code:</b>	088/010/12	<b>County:</b> St. Clair
<b>Fiscal Year End:</b>	2/28/2015	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$1,480,000	
<b>Equalized Assessed Valuation:</b>	\$101,604,983	
<b>Population:</b>	60,000	
<b>Employees:</b>		
	<b>Full Time:</b>	4
	<b>Part Time:</b>	18
	<b>Salaries Paid:</b>	\$547,332

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$265,497	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$4	\$106	\$80
Revenue Collected During FY 15:	\$1,061,991	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$1,110,814	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$18	\$249	\$161
Per Capita Expenditures:	\$19	\$249	\$151
Revenues over (under) Expenditures:	-\$48,823	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	21.30%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$236,590	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$4	\$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:	\$1,016,421	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	-\$779,831	\$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:	\$679,502	\$9,191,773	\$5,955,378
Per Capita Debt:	\$11	\$349	\$222
General Obligation Debt over EAV:	0.26%	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:	\$105,000	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$62	\$59	\$30
Revenue Collected During FY 15:	\$47,000	\$221,911	\$134,251
Expenditures During FY 15:	\$80,000	\$225,067	\$125,700
Per Capita Revenue:	\$28	\$73	\$41
Per Capita Expenditures:	\$47	\$73	\$41
Revenues over (under) Expenditures:	-\$33,000	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	90.00%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$72,000	\$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 RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Effingham Park District**

Unit Code: **025/010/12** County: **Effingham**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,960,768**

Equalized Assessed Valuation: **\$248,601,587**

Population: **12,500**

Employees:

    Full Time: **5**

    Part Time: **86**

    Salaries Paid: **\$454,873**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 15:	\$1,257,946	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$101	\$106	\$80
Revenue Collected During FY 15:	\$1,274,452	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$1,183,098	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$102	\$249	\$161
Per Capita Expenditures:	\$95	\$249	\$151
Revenues over (under) Expenditures:	\$91,354	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	114.05%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$1,349,300	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$108	\$113	\$84

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$1,382,395	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$4,091,737	\$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:	\$6,600,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$528	\$349	\$222
General Obligation Debt over EAV:	0.20%	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

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:	\$162,488	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$125	\$59	\$30
Revenue Collected During FY 15:	\$27,927	\$221,911	\$134,251
Expenditures During FY 15:	\$30,451	\$225,067	\$125,700
Per Capita Revenue:	\$21	\$73	\$41
Per Capita Expenditures:	\$23	\$73	\$41
Revenues over (under) Expenditures:	-\$2,524	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	525.32%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$159,964	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$123	\$65	\$30

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$136,637	\$10,852	\$
Total Unreserved Funds:	\$23,322	\$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:	\$139,433	\$257,585	\$
Per Capita Debt:	\$29	\$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:	\$6,510,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$195	\$349	\$222
General Obligation Debt over EAV:	0.44%	0.65%	0.46%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$16,799,588	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$503	\$47	\$
Revenue Collected During FY 15:	\$1,736,424	\$590,123	\$
Expenditures During FY 15:	\$1,868,569	\$636,973	\$
Per Capita Revenue:	\$52	\$20	\$
Per Capita Expenditures:	\$56	\$21	\$
Operating Income (loss):	-\$132,145	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	897.62%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$16,772,645	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$502	\$47	\$



STATE OF ILLINOIS  
 COMPTROLLER  
 SUSANA A. MENDOZA

# 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: **Elmhurst Park District**

Unit Code: 022/080/12      County: Dupage

Fiscal Year End: 12/31/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$17,873,139

Equalized Assessed Valuation: \$1,848,966,138

Population: 44,509

Employees:

Full Time:	75
Part Time:	743
Salaries Paid:	\$7,430,179

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$7,692,695	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$173	\$106	\$80
Revenue Collected During FY 15:	\$10,307,262	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$9,029,103	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$232	\$249	\$161
Per Capita Expenditures:	\$203	\$249	\$151
Revenues over (under) Expenditures:	\$1,278,159	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	81.08%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$7,320,604	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$164	\$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:	\$5,182,925	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$4,918,098	\$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:	\$8,040,971	\$9,191,773	\$5,955,378
Per Capita Debt:	\$181	\$349	\$222
General Obligation Debt over EAV:	0.23%	0.65%	0.46%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$6,973,993	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$157	\$47	\$
Revenue Collected During FY 15:	\$4,333,894	\$590,123	\$
Expenditures During FY 15:	\$4,831,713	\$636,973	\$
Per Capita Revenue:	\$97	\$20	\$
Per Capita Expenditures:	\$109	\$21	\$
Operating Income (loss):	-\$497,819	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	155.25%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$7,501,432	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$169	\$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:	\$40,236	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$21	\$59	\$30
Revenue Collected During FY 15:	\$28,757	\$221,911	\$134,251
Expenditures During FY 15:	\$31,040	\$225,067	\$125,700
Per Capita Revenue:	\$15	\$73	\$41
Per Capita Expenditures:	\$16	\$73	\$41
Revenues over (under) Expenditures:	-\$2,283	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	122.27%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$37,953	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$19	\$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:	\$51,216	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$10	\$59	\$30
Revenue Collected During FY 15:	\$115,304	\$221,911	\$134,251
Expenditures During FY 15:	\$112,915	\$225,067	\$125,700
Per Capita Revenue:	\$23	\$73	\$41
Per Capita Expenditures:	\$23	\$73	\$41
Revenues over (under) Expenditures:	\$2,389	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	47.47%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$53,605	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$11	\$65	\$30

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$53,605	\$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:	\$247,949	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$46	\$59	\$30
Revenue Collected During FY 15:	\$386,027	\$221,911	\$134,251
Expenditures During FY 15:	\$294,493	\$225,067	\$125,700
Per Capita Revenue:	\$71	\$73	\$41
Per Capita Expenditures:	\$54	\$73	\$41
Revenues over (under) Expenditures:	\$91,534	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	115.28%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$339,483	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$62	\$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:	\$276,631	\$69,788	\$
Total Unrestricted Net Assets:	\$238,844	\$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:	\$175,000	\$257,585	\$
Per Capita Debt:	\$32	\$57	\$
General Obligation Debt over EAV:	0.42%	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: **Farmington Township Park District**

Unit Code: **029/020/12** County: **Fulton**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$69,600**

Equalized Assessed Valuation: **\$38,988,416**

Population: **3,400**

Employees:

    Full Time:

    Part Time: **4**

    Salaries Paid: **\$8,744**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$70,597	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$21	\$59	\$30
Revenue Collected During FY 15:	\$41,589	\$221,911	\$134,251
Expenditures During FY 15:	\$31,043	\$225,067	\$125,700
Per Capita Revenue:	\$12	\$73	\$41
Per Capita Expenditures:	\$9	\$73	\$41
Revenues over (under) Expenditures:	\$10,546	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	261.39%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$81,143	\$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:	\$	\$10,852	\$
Total Unreserved Funds:	\$81,143	\$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: **Fifty-three Trails Estate Park District**

Unit Code: **022/085/12** County: **Dupage**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$8,080**

Equalized Assessed Valuation: **\$19,358,444**

Population: **290**

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:	\$5,272	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$18	\$59	\$30
Revenue Collected During FY 15:	\$8,153	\$221,911	\$134,251
Expenditures During FY 15:	\$7,177	\$225,067	\$125,700
Per Capita Revenue:	\$28	\$73	\$41
Per Capita Expenditures:	\$25	\$73	\$41
Revenues over (under) Expenditures:	\$976	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	87.06%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$6,248	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$22	\$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 Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Flagg-Rochelle Park District**

Unit Code: **071/010/12** County: **Ogle**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,699,052**

Equalized Assessed Valuation: **\$239,923,909**

Population: **13,500**

Employees:

    Full Time: **6**

    Part Time: **89**

    Salaries Paid: **\$518,421**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$492,766	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$37	\$106	\$80
Revenue Collected During FY 15:	\$1,056,917	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$940,877	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$78	\$249	\$161
Per Capita Expenditures:	\$70	\$249	\$151
Revenues over (under) Expenditures:	\$116,040	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	64.71%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$608,806	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$45	\$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:	\$1,312,691	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	-\$652,127	\$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:	\$800,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$59	\$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 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:	\$90,505	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$48	\$59	\$30
Revenue Collected During FY 15:	\$247,314	\$221,911	\$134,251
Expenditures During FY 15:	\$313,033	\$225,067	\$125,700
Per Capita Revenue:	\$130	\$73	\$41
Per Capita Expenditures:	\$165	\$73	\$41
Revenues over (under) Expenditures:	-\$65,719	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	190.01%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$594,786	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$313	\$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:	\$579,245	\$257,585	\$
Per Capita Debt:	\$305	\$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:	\$5,955,378	\$9,191,773	\$5,955,378
Per Capita Debt:	\$258	\$349	\$222
General Obligation Debt over EAV:	1.29%	0.65%	0.46%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$4,356,934	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$189	\$47	\$
Revenue Collected During FY 15:	\$1,651,147	\$590,123	\$
Expenditures During FY 15:	\$1,898,026	\$636,973	\$
Per Capita Revenue:	\$72	\$20	\$
Per Capita Expenditures:	\$82	\$21	\$
Operating Income (loss):	-\$246,879	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	234.89%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$4,458,366	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$193	\$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

<b>Unit Name:</b>	Forest Park Park District		
<b>Unit Code:</b>	016/230/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2015		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,799,293		
<b>Equalized Assessed Valuation:</b>	\$293,511,318		
<b>Population:</b>	14,202		
<b>Employees:</b>			
<b>Full Time:</b>	8		
<b>Part Time:</b>	151		
<b>Salaries Paid:</b>	\$1,096,279		

**Blended Component Units**

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$195,908	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$14	\$106	\$80
Revenue Collected During FY 15:	\$2,899,613	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$2,316,241	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$204	\$249	\$161
Per Capita Expenditures:	\$163	\$249	\$151
Revenues over (under) Expenditures:	\$583,372	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	32.78%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$759,280	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$53	\$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:	\$675,878	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$2,102,384	\$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:	\$6,182,557	\$9,191,773	\$5,955,378
Per Capita Debt:	\$435	\$349	\$222
General Obligation Debt over EAV:	0.29%	0.65%	0.46%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,850,910	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$130	\$47	\$
Revenue Collected During FY 15:	\$285,237	\$590,123	\$
Expenditures During FY 15:	\$393,062	\$636,973	\$
Per Capita Revenue:	\$20	\$20	\$
Per Capita Expenditures:	\$28	\$21	\$
Operating Income (loss):	-\$107,825	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	448.55%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$1,763,085	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$124	\$47	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Forest View Park District**

Unit Code: **016/240/12** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$220,140**

Equalized Assessed Valuation: **\$38,665,435**

Population: **698**

Employees:

    Full Time:

    Part Time: **9**

    Salaries Paid: **\$41,630**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$307,547	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$441	\$59	\$30
Revenue Collected During FY 15:	\$183,675	\$221,911	\$134,251
Expenditures During FY 15:	\$125,700	\$225,067	\$125,700
Per Capita Revenue:	\$263	\$73	\$41
Per Capita Expenditures:	\$180	\$73	\$41
Revenues over (under) Expenditures:	\$57,975	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	290.79%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$365,522	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$524	\$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:	\$37,098	\$69,788	\$
Total Unrestricted Net Assets:	\$328,424	\$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: **Forman Park District**

Unit Code: **060/015/12** County: **Mason**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$175,000**

Equalized Assessed Valuation: **\$57,012,204**

Population: **3,200**

Employees:

    Full Time:

    Part Time: **20**

    Salaries Paid: **\$32,826**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$11,912	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$4	\$59	\$30
Revenue Collected During FY 15:	\$210,990	\$221,911	\$134,251
Expenditures During FY 15:	\$174,850	\$225,067	\$125,700
Per Capita Revenue:	\$66	\$73	\$41
Per Capita Expenditures:	\$55	\$73	\$41
Revenues over (under) Expenditures:	\$36,140	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	27.48%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$48,052	\$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:	\$48,052	\$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:	\$112,000	\$257,585	\$
Per Capita Debt:	\$35	\$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:	\$2,040,338	\$9,191,773	\$5,955,378
Per Capita Debt:	\$68	\$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:	\$4,608,647	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$153	\$47	\$
Revenue Collected During FY 15:	\$1,304,373	\$590,123	\$
Expenditures During FY 15:	\$1,879,850	\$636,973	\$
Per Capita Revenue:	\$43	\$20	\$
Per Capita Expenditures:	\$63	\$21	\$
Operating Income (loss):	-\$575,477	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	239.96%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$4,510,878	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$150	\$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

<b>Unit Name:</b>	Fox Valley Park District		
<b>Unit Code:</b>	045/050/12	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	4/30/2015		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$47,816,953		
<b>Equalized Assessed Valuation:</b>	\$3,510,548,465		
<b>Population:</b>	233,000		
<b>Employees:</b>			
	<b>Full Time:</b>	94	
	<b>Part Time:</b>	525	
	<b>Salaries Paid:</b>	\$8,705,388	

Blended Component Units
Number Submitted = 1
Fox Valley Park District Aquatics

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$20,062,622	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$86	\$106	\$80
Revenue Collected During FY 15:	\$26,512,690	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$23,224,058	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$114	\$249	\$161
Per Capita Expenditures:	\$100	\$249	\$151
Revenues over (under) Expenditures:	\$3,288,632	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	91.77%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$21,311,718	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$91	\$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:	\$2,150,939	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$26,798,844	\$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:	\$49,601,589	\$9,191,773	\$5,955,378
Per Capita Debt:	\$213	\$349	\$222
General Obligation Debt over EAV:	1.37%	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

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:	\$251,548	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$25	\$59	\$30
Revenue Collected During FY 15:	\$598,635	\$221,911	\$134,251
Expenditures During FY 15:	\$523,113	\$225,067	\$125,700
Per Capita Revenue:	\$60	\$73	\$41
Per Capita Expenditures:	\$52	\$73	\$41
Revenues over (under) Expenditures:	\$75,522	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	62.52%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$327,070	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$33	\$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:	\$19,797	\$69,788	\$
Total Unrestricted Net Assets:	\$327,070	\$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:	\$440,700	\$257,585	\$
Per Capita Debt:	\$44	\$57	\$
General Obligation Debt over EAV:	0.51%	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:	\$1,180,408	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$66	\$106	\$80
Revenue Collected During FY 15:	\$2,352,047	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$2,273,285	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$132	\$249	\$161
Per Capita Expenditures:	\$128	\$249	\$151
Revenues over (under) Expenditures:	\$78,762	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	55.39%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$1,259,170	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$71	\$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:	\$588,551	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$425,775	\$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:	\$1,346,153	\$9,191,773	\$5,955,378
Per Capita Debt:	\$76	\$349	\$222
General Obligation Debt over EAV:	0.08%	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

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

#### Local Government Profile

<b>Unit Name:</b>	Frankfort Square Park District		
<b>Unit Code:</b>	099/035/12	<b>County:</b>	Will
<b>Fiscal Year End:</b>	4/30/2015		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$5,165,318		
<b>Equalized Assessed Valuation:</b>	\$490,953,959		
<b>Population:</b>	18,500		
<b>Employees:</b>			
	<b>Full Time:</b>	12	
	<b>Part Time:</b>	75	
	<b>Salaries Paid:</b>	\$1,361,334	

Blended Component Units	

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$136,735	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$7	\$106	\$80
Revenue Collected During FY 15:	\$3,222,579	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$3,312,632	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$174	\$249	\$161
Per Capita Expenditures:	\$179	\$249	\$151
Revenues over (under) Expenditures:	-\$90,053	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	1.17%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$38,740	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$2	\$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:	\$160,909	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	-\$187,751	\$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:	\$7,557,063	\$9,191,773	\$5,955,378
Per Capita Debt:	\$408	\$349	\$222
General Obligation Debt over EAV:	1.39%	0.65%	0.46%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$3,729,273	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$202	\$47	\$
Revenue Collected During FY 15:	\$408,200	\$590,123	\$
Expenditures During FY 15:	\$339,591	\$636,973	\$
Per Capita Revenue:	\$22	\$20	\$
Per Capita Expenditures:	\$18	\$21	\$
Operating Income (loss):	\$68,609	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	1130.51%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$3,839,124	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$208	\$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:	\$996,978	\$9,191,773	\$5,955,378
Per Capita Debt:	\$54	\$349	\$222
General Obligation Debt over EAV:	0.22%	0.65%	0.46%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$3,079,862	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$167	\$47	\$
Revenue Collected During FY 15:	\$1,376,545	\$590,123	\$
Expenditures During FY 15:	\$1,320,131	\$636,973	\$
Per Capita Revenue:	\$75	\$20	\$
Per Capita Expenditures:	\$72	\$21	\$
Operating Income (loss):	\$56,414	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	289.74%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$3,824,906	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$208	\$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:	\$9,025	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$4	\$59	\$30
Revenue Collected During FY 15:	\$42,659	\$221,911	\$134,251
Expenditures During FY 15:	\$39,919	\$225,067	\$125,700
Per Capita Revenue:	\$17	\$73	\$41
Per Capita Expenditures:	\$16	\$73	\$41
Revenues over (under) Expenditures:	\$2,740	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	29.47%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$11,765	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$5	\$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:	-\$9,876	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$	\$59	\$30
Revenue Collected During FY 15:	\$213,256	\$221,911	\$134,251
Expenditures During FY 15:	\$226,372	\$225,067	\$125,700
Per Capita Revenue:	\$4	\$73	\$41
Per Capita Expenditures:	\$5	\$73	\$41
Revenues over (under) Expenditures:	-\$13,116	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	-10.16%	136.61%	82.64%
Ending Fund Balance for FY 15:	-\$22,992	\$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:	\$84,421	\$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 Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Freeport Park District**

Unit Code: **089/010/12** County: **Stephenson**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$90,117,000**

Equalized Assessed Valuation: **\$228,943,472**

Population: **25,900**

Employees:

    Full Time: **20**

    Part Time: **201**

    Salaries Paid: **\$1,388,388**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,113,026	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$82	\$106	\$80
Revenue Collected During FY 15:	\$2,195,154	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$2,206,151	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$85	\$249	\$161
Per Capita Expenditures:	\$85	\$249	\$151
Revenues over (under) Expenditures:	-\$10,997	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	96.85%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$2,136,567	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$82	\$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:	\$1,957,093	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$2,270,837	\$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:	\$1,657,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$64	\$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:	\$2,715,259	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$105	\$47	\$
Revenue Collected During FY 15:	\$902,336	\$590,123	\$
Expenditures During FY 15:	\$1,003,337	\$636,973	\$
Per Capita Revenue:	\$35	\$20	\$
Per Capita Expenditures:	\$39	\$21	\$
Operating Income (loss):	-\$101,001	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	252.26%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$2,530,993	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$98	\$47	\$