



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Macomb Park District**

Unit Code: **062/020/12** County: **Mcdonough**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$2,197,157**

Equalized Assessed Valuation: **\$186,069,565**

Population: **21,500**

Employees:

 Full Time: **12**

 Part Time: **79**

 Salaries Paid: **\$549,430**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$331,166	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$15	\$59	\$30
Revenue Collected During FY 15:	\$827,545	\$221,911	\$134,251
Expenditures During FY 15:	\$855,817	\$225,067	\$125,700
Per Capita Revenue:	\$38	\$73	\$41
Per Capita Expenditures:	\$40	\$73	\$41
Revenues over (under) Expenditures:	-\$28,272	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	35.39%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$302,894	\$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:	\$1,894,491	\$69,788	\$
Total Unrestricted Net Assets:	\$302,894	\$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:	\$2,620,000	\$257,585	\$
Per Capita Debt:	\$122	\$57	\$
General Obligation Debt over EAV:	1.41%	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:	\$977,094	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$105	\$106	\$80
Revenue Collected During FY 15:	\$1,127,654	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$1,210,991	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$121	\$249	\$161
Per Capita Expenditures:	\$130	\$249	\$151
Revenues over (under) Expenditures:	-\$83,337	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	81.63%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$988,560	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$106	\$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:	\$83,327	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$882,019	\$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:	\$1,586,141	\$9,191,773	\$5,955,378
Per Capita Debt:	\$171	\$349	\$222
General Obligation Debt over EAV:	0.65%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$83,514	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$9	\$47	\$
Revenue Collected During FY 15:	\$174,598	\$590,123	\$
Expenditures During FY 15:	\$163,309	\$636,973	\$
Per Capita Revenue:	\$19	\$20	\$
Per Capita Expenditures:	\$18	\$21	\$
Operating Income (loss):	\$11,289	-\$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: **Marengo Park District**

Unit Code: **063/040/12** County: **Mchenry**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$786,482**

Equalized Assessed Valuation: **\$104,730,971**

Population: **7,648**

Employees:

Full Time: **1**

Part Time: **12**

Salaries Paid: **\$215,246**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$144,421	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$19	\$59	\$30
Revenue Collected During FY 15:	\$747,481	\$221,911	\$134,251
Expenditures During FY 15:	\$766,328	\$225,067	\$125,700
Per Capita Revenue:	\$98	\$73	\$41
Per Capita Expenditures:	\$100	\$73	\$41
Revenues over (under) Expenditures:	-\$18,847	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	16.39%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$125,574	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$16	\$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:	\$71,581	\$69,788	\$
Total Unrestricted Net Assets:	-\$468,358	\$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:	\$2,393,830	\$257,585	\$
Per Capita Debt:	\$313	\$57	\$
General Obligation Debt over EAV:	2.05%	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: **Marion Park District**

Unit Code: **100/020/12** County: **Williamson**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$881,692**

Equalized Assessed Valuation: **\$303,084,667**

Population: **17,413**

Employees:

 Full Time: **6**

 Part Time: **45**

 Salaries Paid: **\$377,290**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$306,435	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$18	\$59	\$30
Revenue Collected During FY 15:	\$822,749	\$221,911	\$134,251
Expenditures During FY 15:	\$825,789	\$225,067	\$125,700
Per Capita Revenue:	\$47	\$73	\$41
Per Capita Expenditures:	\$47	\$73	\$41
Revenues over (under) Expenditures:	-\$3,040	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	29.60%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$244,419	\$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:	\$	\$69,788	\$
Total Unrestricted Net Assets:	\$47,992	\$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:	\$439,000	\$257,585	\$
Per Capita Debt:	\$25	\$57	\$
General Obligation Debt over EAV:	0.14%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$264,544	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$15	\$4	\$
Revenue Collected During FY 15:	\$58,068	\$14,347	\$
Expenditures During FY 15:	\$160,719	\$15,937	\$
Per Capita Revenue:	\$3	\$2	\$
Per Capita Expenditures:	\$9	\$2	\$
Operating Income (loss):	-\$102,651	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	137.96%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$221,721	\$33,828	\$
Per Capita Ending Retained Earnings:	\$13	\$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:	\$85,604	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$2	\$59	\$30
Revenue Collected During FY 15:	\$499,072	\$221,911	\$134,251
Expenditures During FY 15:	\$515,731	\$225,067	\$125,700
Per Capita Revenue:	\$10	\$73	\$41
Per Capita Expenditures:	\$10	\$73	\$41
Revenues over (under) Expenditures:	-\$16,659	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	13.33%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$68,750	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$1	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$68,749	\$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:	\$95,692	\$257,585	\$
Per Capita Debt:	\$2	\$57	\$
General Obligation Debt over EAV:	0.08%	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:	\$32,505	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$19	\$59	\$30
Revenue Collected During FY 15:	\$63,715	\$221,911	\$134,251
Expenditures During FY 15:	\$55,870	\$225,067	\$125,700
Per Capita Revenue:	\$37	\$73	\$41
Per Capita Expenditures:	\$33	\$73	\$41
Revenues over (under) Expenditures:	\$7,845	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	72.22%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$40,350	\$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:	\$40,350	\$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:	\$83,392	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$29	\$59	\$30
Revenue Collected During FY 15:	\$110,065	\$221,911	\$134,251
Expenditures During FY 15:	\$106,111	\$225,067	\$125,700
Per Capita Revenue:	\$38	\$73	\$41
Per Capita Expenditures:	\$37	\$73	\$41
Revenues over (under) Expenditures:	\$3,954	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	82.32%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$87,346	\$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:	\$110,066	\$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:	\$31,063	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$54	\$59	\$30
Revenue Collected During FY 15:	\$22,000	\$221,911	\$134,251
Expenditures During FY 15:	\$22,596	\$225,067	\$125,700
Per Capita Revenue:	\$38	\$73	\$41
Per Capita Expenditures:	\$39	\$73	\$41
Revenues over (under) Expenditures:	-\$596	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	134.83%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$30,467	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$53	\$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: **Mattoon Park District**

Unit Code: **015/030/12** County: **Coles**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$674,894**

Equalized Assessed Valuation: **\$158,746,394**

Population: **15,817**

Employees:

 Full Time: **1**

 Part Time: **52**

 Salaries Paid: **\$146,950**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$251,567	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$16	\$59	\$30
Revenue Collected During FY 15:	\$398,328	\$221,911	\$134,251
Expenditures During FY 15:	\$521,531	\$225,067	\$125,700
Per Capita Revenue:	\$25	\$73	\$41
Per Capita Expenditures:	\$33	\$73	\$41
Revenues over (under) Expenditures:	-\$123,203	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	24.61%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$128,364	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$8	\$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:	\$47,188	\$69,788	\$
Total Unrestricted Net Assets:	\$348,557	\$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:	\$1,165,000	\$257,585	\$
Per Capita Debt:	\$74	\$57	\$
General Obligation Debt over EAV:	0.73%	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:	\$820,765	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$34	\$59	\$30
Revenue Collected During FY 15:	\$576,118	\$221,911	\$134,251
Expenditures During FY 15:	\$741,054	\$225,067	\$125,700
Per Capita Revenue:	\$24	\$73	\$41
Per Capita Expenditures:	\$31	\$73	\$41
Revenues over (under) Expenditures:	-\$164,936	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	88.50%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$655,829	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$27	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$655,830	\$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:	\$150,012	\$257,585	\$
Per Capita Debt:	\$6	\$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:	-\$15,151	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	-\$66	\$59	\$30
Revenue Collected During FY 15:	\$393,687	\$221,911	\$134,251
Expenditures During FY 15:	\$421,413	\$225,067	\$125,700
Per Capita Revenue:	\$1,712	\$73	\$41
Per Capita Expenditures:	\$1,832	\$73	\$41
Revenues over (under) Expenditures:	-\$27,726	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	1.69%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$7,123	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$31	\$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:	\$17,570	\$69,788	\$
Total Unrestricted Net Assets:	-\$57,235	\$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:	\$521,000	\$257,585	\$
Per Capita Debt:	\$2,265	\$57	\$
General Obligation Debt over EAV:	0.58%	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: **Medinah Park District**

Unit Code: **022/150/12** County: **Dupage**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,227,932**

Equalized Assessed Valuation: **\$284,056,667**

Population: **9,700**

Employees:

 Full Time: **8**

 Part Time: **32**

 Salaries Paid: **\$650,651**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,366,558	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$141	\$106	\$80
Revenue Collected During FY 15:	\$1,544,702	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$1,749,081	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$159	\$249	\$161
Per Capita Expenditures:	\$180	\$249	\$151
Revenues over (under) Expenditures:	-\$204,379	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	35.95%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$628,821	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$65	\$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:	\$923,755	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	-\$294,934	\$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:	\$1,715,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$177	\$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:	\$	\$1,510,108	\$
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:	\$641,230	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$128	\$59	\$30
Revenue Collected During FY 15:	\$264,405	\$221,911	\$134,251
Expenditures During FY 15:	\$182,599	\$225,067	\$125,700
Per Capita Revenue:	\$53	\$73	\$41
Per Capita Expenditures:	\$37	\$73	\$41
Revenues over (under) Expenditures:	\$81,806	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	395.97%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$723,036	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$145	\$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:	\$723,036	\$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:

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:	\$1,496,140	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$37	\$106	\$80
Revenue Collected During FY 15:	\$2,923,642	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$2,855,279	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$73	\$249	\$161
Per Capita Expenditures:	\$71	\$249	\$151
Revenues over (under) Expenditures:	\$68,363	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	54.79%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$1,564,503	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$39	\$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:	\$1,083,560	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$608,141	\$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:	\$2,941,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$74	\$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: **Metamora Park District**

Unit Code: **102/015/12** County: **Woodford**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$340,480**

Equalized Assessed Valuation: **\$65,858,998**

Population: **3,655**

Employees:

 Full Time:

 Part Time: **38**

 Salaries Paid: **\$89,355**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	-\$100,128	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	-\$27	\$59	\$30
Revenue Collected During FY 15:	\$210,944	\$221,911	\$134,251
Expenditures During FY 15:	\$261,642	\$225,067	\$125,700
Per Capita Revenue:	\$58	\$73	\$41
Per Capita Expenditures:	\$72	\$73	\$41
Revenues over (under) Expenditures:	-\$50,698	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	-57.65%	136.61%	82.64%
Ending Fund Balance for FY 15:	-\$150,826	\$174,634	\$73,165
Per Capita Ending Fund Balance:	-\$41	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$5,080	\$10,852	\$
Total Unreserved Funds:	-\$55,778	\$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:	\$250,000	\$257,585	\$
Per Capita Debt:	\$68	\$57	\$
General Obligation Debt over EAV:	0.38%	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:	<input type="text" value="10"/>
Part Time:	<input type="text" value="43"/>
Salaries Paid:	<input type="text" value="\$522,239"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$950,387	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$64	\$106	\$80
Revenue Collected During FY 15:	\$1,326,046	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$1,160,721	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$89	\$249	\$161
Per Capita Expenditures:	\$78	\$249	\$151
Revenues over (under) Expenditures:	\$165,325	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	96.12%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$1,115,712	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$75	\$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:	\$77,691	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$1,097,426	\$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:	\$407,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$27	\$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:	\$	\$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:	\$63,691	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$32	\$59	\$30
Revenue Collected During FY 15:	\$152,879	\$221,911	\$134,251
Expenditures During FY 15:	\$162,044	\$225,067	\$125,700
Per Capita Revenue:	\$76	\$73	\$41
Per Capita Expenditures:	\$81	\$73	\$41
Revenues over (under) Expenditures:	-\$9,165	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	33.65%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$54,526	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$27	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$54,526	\$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:	\$118,425	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$108	\$59	\$30
Revenue Collected During FY 15:	\$155,076	\$221,911	\$134,251
Expenditures During FY 15:	\$141,041	\$225,067	\$125,700
Per Capita Revenue:	\$141	\$73	\$41
Per Capita Expenditures:	\$128	\$73	\$41
Revenues over (under) Expenditures:	\$14,035	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	93.92%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$132,460	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$121	\$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:	\$71,442	\$69,788	\$
Total Unrestricted Net Assets:	\$16,249	\$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:	\$8,960,953	\$9,191,773	\$5,955,378
Per Capita Debt:	\$407	\$349	\$222
General Obligation Debt over EAV:	0.99%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$4,860,611	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$221	\$47	\$
Revenue Collected During FY 15:	\$868,392	\$590,123	\$
Expenditures During FY 15:	\$997,607	\$636,973	\$
Per Capita Revenue:	\$39	\$20	\$
Per Capita Expenditures:	\$45	\$21	\$
Operating Income (loss):	-\$129,215	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	481.45%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$4,802,977	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$218	\$47	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Momence Park District**

Unit Code: **046/030/12** County: **Kankakee**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$164,907**

Equalized Assessed Valuation: **\$62,619,569**

Population: **5,200**

Employees:

 Full Time: **1**

 Part Time: **3**

 Salaries Paid: **\$48,483**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$73,598	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$14	\$59	\$30
Revenue Collected During FY 15:	\$125,436	\$221,911	\$134,251
Expenditures During FY 15:	\$136,790	\$225,067	\$125,700
Per Capita Revenue:	\$24	\$73	\$41
Per Capita Expenditures:	\$26	\$73	\$41
Revenues over (under) Expenditures:	-\$11,354	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	45.50%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$62,244	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$12	\$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:	\$44,179	\$69,788	\$
Total Unrestricted Net Assets:	\$33,167	\$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:	\$91,000	\$257,585	\$
Per Capita Debt:	\$18	\$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 Less Than 850,000

Local Government Profile

Unit Name: **Monmouth Park District**

Unit Code: **094/010/12** County: **Warren**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,161,700**

Equalized Assessed Valuation: **\$65,719,858**

Population: **10,799**

Employees:

 Full Time: **7**

 Part Time: **44**

 Salaries Paid: **\$313,282**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$681,070	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$63	\$59	\$30
Revenue Collected During FY 15:	\$348,249	\$221,911	\$134,251
Expenditures During FY 15:	\$352,549	\$225,067	\$125,700
Per Capita Revenue:	\$32	\$73	\$41
Per Capita Expenditures:	\$33	\$73	\$41
Revenues over (under) Expenditures:	-\$4,300	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	196.15%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$691,520	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$64	\$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:	\$1,023,879	\$69,788	\$
Total Unrestricted Net Assets:	\$61,074	\$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:	\$319,947	\$257,585	\$
Per Capita Debt:	\$30	\$57	\$
General Obligation Debt over EAV:	0.45%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$418,174	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$39	\$4	\$
Revenue Collected During FY 15:	\$394,805	\$14,347	\$
Expenditures During FY 15:	\$421,808	\$15,937	\$
Per Capita Revenue:	\$37	\$2	\$
Per Capita Expenditures:	\$39	\$2	\$
Operating Income (loss):	-\$27,003	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	92.74%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$391,171	\$33,828	\$
Per Capita Ending Retained Earnings:	\$36	\$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:	Morton Park District
Unit Code:	090/030/12
County:	Tazewell
Fiscal Year End:	3/31/2015
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$6,695,000
Equalized Assessed Valuation:	\$540,860,440
Population:	16,300
Employees:	
Full Time:	6
Part Time:	112
Salaries Paid:	\$547,160

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,764,028	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$108	\$106	\$80
Revenue Collected During FY 15:	\$1,797,298	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$2,386,681	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$110	\$249	\$161
Per Capita Expenditures:	\$146	\$249	\$151
Revenues over (under) Expenditures:	-\$589,383	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	49.22%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$1,174,645	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$72	\$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:	\$695,280	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$1,019,340	\$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:	\$4,045,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$248	\$349	\$222
General Obligation Debt over EAV:	0.75%	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:	Morton Grove Park District	
Unit Code:	016/460/12	County: Cook
Fiscal Year End:	4/30/2015	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$7,189,316	
Equalized Assessed Valuation:	\$691,208,517	
Population:	23,497	
Employees:		
Full Time:	24	
Part Time:	130	
Salaries Paid:	\$2,178,214	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,128,761	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$48	\$106	\$80
Revenue Collected During FY 15:	\$4,413,551	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$4,404,390	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$188	\$249	\$161
Per Capita Expenditures:	\$187	\$249	\$151
Revenues over (under) Expenditures:	\$9,161	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	25.84%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$1,137,922	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$48	\$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:	\$1,392,530	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$4,403,585	\$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:	\$7,950,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$338	\$349	\$222
General Obligation Debt over EAV:	1.15%	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:

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:	\$60,071	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$30	\$59	\$30
Revenue Collected During FY 15:	\$30,743	\$221,911	\$134,251
Expenditures During FY 15:	\$32,245	\$225,067	\$125,700
Per Capita Revenue:	\$15	\$73	\$41
Per Capita Expenditures:	\$16	\$73	\$41
Revenues over (under) Expenditures:	-\$1,502	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	181.64%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$58,569	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$29	\$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: **Mt. Prospect Park District**

Unit Code: **016/470/12** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,838,082**

Equalized Assessed Valuation: **\$1,446,086,836**

Population: **54,771**

Employees:

Full Time: **97**

Part Time: **309**

Salaries Paid: **\$5,599,250**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$4,161,653	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$76	\$106	\$80
Revenue Collected During FY 15:	\$11,826,074	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$11,728,794	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$216	\$249	\$161
Per Capita Expenditures:	\$214	\$249	\$151
Revenues over (under) Expenditures:	\$97,280	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	36.31%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$4,258,933	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$78	\$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:	\$3,777,273	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$6,177,268	\$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:	\$24,494,019	\$9,191,773	\$5,955,378
Per Capita Debt:	\$447	\$349	\$222
General Obligation Debt over EAV:	1.53%	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: **Mt. Pulaski Park District**

Unit Code: **054/030/12** County: **Logan**

Fiscal Year End: **10/31/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$167,971**

Equalized Assessed Valuation: **\$35,233,151**

Population: **1,566**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$4,710**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$38,481	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$25	\$59	\$30
Revenue Collected During FY 15:	\$218,762	\$221,911	\$134,251
Expenditures During FY 15:	\$69,232	\$225,067	\$125,700
Per Capita Revenue:	\$140	\$73	\$41
Per Capita Expenditures:	\$44	\$73	\$41
Revenues over (under) Expenditures:	\$149,530	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	271.57%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$188,011	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$120	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$188,011	\$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:	\$632,500	\$257,585	\$
Per Capita Debt:	\$404	\$57	\$
General Obligation Debt over EAV:	1.80%	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:	\$31,571	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$16	\$59	\$30
Revenue Collected During FY 15:	\$75,539	\$221,911	\$134,251
Expenditures During FY 15:	\$55,596	\$225,067	\$125,700
Per Capita Revenue:	\$38	\$73	\$41
Per Capita Expenditures:	\$28	\$73	\$41
Revenues over (under) Expenditures:	\$19,943	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	62.99%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$35,022	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$18	\$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:	\$35,022	\$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:	\$26,182	\$257,585	\$
Per Capita Debt:	\$13	\$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:	\$4,920	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$2	\$4	\$
Revenue Collected During FY 15:	\$21,299	\$14,347	\$
Expenditures During FY 15:	\$45,571	\$15,937	\$
Per Capita Revenue:	\$11	\$2	\$
Per Capita Expenditures:	\$23	\$2	\$
Operating Income (loss):	-\$24,272	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	14.59%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$6,648	\$33,828	\$
Per Capita Ending Retained Earnings:	\$3	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Mundelein Park District**

Unit Code: **049/090/12** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,674,455**

Equalized Assessed Valuation: **\$825,908,952**

Population: **31,064**

Employees:

Full Time: **43**

Part Time: **417**

Salaries Paid: **\$3,963,763**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$3,615,990	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$116	\$106	\$80
Revenue Collected During FY 15:	\$8,268,199	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$7,840,325	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$266	\$249	\$161
Per Capita Expenditures:	\$252	\$249	\$151
Revenues over (under) Expenditures:	\$427,874	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	44.10%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$3,457,951	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$111	\$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:	\$967,950	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$1,290,672	\$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:	\$851,042	\$9,191,773	\$5,955,378
Per Capita Debt:	\$27	\$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: **Murphysboro Park District**

Unit Code: 039/030/12 County: Jackson

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$275,591

Equalized Assessed Valuation: \$69,023,642

Population: 7,990

Employees:

 Full Time: 2

 Part Time: 3

 Salaries Paid: \$62,790

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$829,776	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$104	\$59	\$30
Revenue Collected During FY 15:	\$282,806	\$221,911	\$134,251
Expenditures During FY 15:	\$235,944	\$225,067	\$125,700
Per Capita Revenue:	\$35	\$73	\$41
Per Capita Expenditures:	\$30	\$73	\$41
Revenues over (under) Expenditures:	\$46,862	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	371.54%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$876,638	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$110	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$229,245	\$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:	\$60,505	\$257,585	\$
Per Capita Debt:	\$8	\$57	\$
General Obligation Debt over EAV:	0.09%	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:	<input type="text" value="89"/>
Part Time:	<input type="text" value="923"/>
Salaries Paid:	<input type="text" value="\$9,353,168"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$25,784,672	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$182	\$106	\$80
Revenue Collected During FY 15:	\$31,859,552	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$38,800,552	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$225	\$249	\$161
Per Capita Expenditures:	\$274	\$249	\$151
Revenues over (under) Expenditures:	-\$6,941,000	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	74.24%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$28,806,814	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$203	\$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:	\$13,152,767	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$13,518,612	\$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:	\$37,353,932	\$9,191,773	\$5,955,378
Per Capita Debt:	\$263	\$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:	\$	\$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:	\$50,323	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$47	\$59	\$30
Revenue Collected During FY 15:	\$31,577	\$221,911	\$134,251
Expenditures During FY 15:	\$31,580	\$225,067	\$125,700
Per Capita Revenue:	\$29	\$73	\$41
Per Capita Expenditures:	\$29	\$73	\$41
Revenues over (under) Expenditures:	-\$3	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	159.34%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$50,320	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$47	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$323	\$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:	\$	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$	\$59	\$30
Revenue Collected During FY 15:	\$91,439	\$221,911	\$134,251
Expenditures During FY 15:	\$91,603	\$225,067	\$125,700
Per Capita Revenue:	\$29	\$73	\$41
Per Capita Expenditures:	\$29	\$73	\$41
Revenues over (under) Expenditures:	-\$164	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	-0.18%	136.61%	82.64%
Ending Fund Balance for FY 15:	-\$164	\$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:	\$29,125	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$14	\$59	\$30
Revenue Collected During FY 15:	\$32,060	\$221,911	\$134,251
Expenditures During FY 15:	\$36,422	\$225,067	\$125,700
Per Capita Revenue:	\$15	\$73	\$41
Per Capita Expenditures:	\$17	\$73	\$41
Revenues over (under) Expenditures:	-\$4,362	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	67.99%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$24,763	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$12	\$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:	\$881,091	\$9,191,773	\$5,955,378
Per Capita Debt:	\$15	\$349	\$222
General Obligation Debt over EAV:	0.05%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,267,796	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$21	\$47	\$
Revenue Collected During FY 15:	\$1,745,147	\$590,123	\$
Expenditures During FY 15:	\$2,112,617	\$636,973	\$
Per Capita Revenue:	\$29	\$20	\$
Per Capita Expenditures:	\$35	\$21	\$
Operating Income (loss):	-\$367,470	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	43.66%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$922,326	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$15	\$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:

 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:	\$9,190,260	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$306	\$106	\$80
Revenue Collected During FY 15:	\$6,780,298	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$5,857,746	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$226	\$249	\$161
Per Capita Expenditures:	\$195	\$249	\$151
Revenues over (under) Expenditures:	\$922,552	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	166.68%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$9,763,831	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$325	\$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:	\$1,586,133	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$11,898,840	\$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:	\$21,662,657	\$9,191,773	\$5,955,378
Per Capita Debt:	\$722	\$349	\$222
General Obligation Debt over EAV:	2.30%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$14,522,663	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$484	\$47	\$
Revenue Collected During FY 15:	\$2,275,945	\$590,123	\$
Expenditures During FY 15:	\$2,027,665	\$636,973	\$
Per Capita Revenue:	\$76	\$20	\$
Per Capita Expenditures:	\$68	\$21	\$
Operating Income (loss):	\$248,280	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	733.86%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$14,880,304	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$496	\$47	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Nokomis Community Memorial Park District**

Unit Code: 068/020/12 County: Montgomery

Fiscal Year End: 4/30/2015

Accounting Method: Cash

Appropriation or Budget: \$262,244

Equalized Assessed Valuation: \$25,505,413

Population: 2,700

Employees:

 Full Time: 2

 Part Time: 22

 Salaries Paid: \$35,474

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$173,299	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$64	\$59	\$30
Revenue Collected During FY 15:	\$130,593	\$221,911	\$134,251
Expenditures During FY 15:	\$172,785	\$225,067	\$125,700
Per Capita Revenue:	\$48	\$73	\$41
Per Capita Expenditures:	\$64	\$73	\$41
Revenues over (under) Expenditures:	-\$42,192	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	75.88%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$131,107	\$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:	\$131,107	\$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:	\$926,775	\$9,191,773	\$5,955,378
Per Capita Debt:	\$60	\$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:	\$644,966	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$42	\$47	\$
Revenue Collected During FY 15:	\$1,271,988	\$590,123	\$
Expenditures During FY 15:	\$964,675	\$636,973	\$
Per Capita Revenue:	\$82	\$20	\$
Per Capita Expenditures:	\$62	\$21	\$
Operating Income (loss):	\$307,313	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	91.25%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$880,279	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$57	\$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:

 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:	\$143,002	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$7	\$106	\$80
Revenue Collected During FY 15:	\$1,355,390	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$1,253,622	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$68	\$249	\$161
Per Capita Expenditures:	\$63	\$249	\$151
Revenues over (under) Expenditures:	\$101,768	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	19.53%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$244,770	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$12	\$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:	\$527,044	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$746,659	\$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:	\$2,575,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$129	\$349	\$222
General Obligation Debt over EAV:	1.19%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	-\$4,365	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$47	\$
Revenue Collected During FY 15:	\$126,938	\$590,123	\$
Expenditures During FY 15:	\$132,429	\$636,973	\$
Per Capita Revenue:	\$6	\$20	\$
Per Capita Expenditures:	\$7	\$21	\$
Operating Income (loss):	-\$5,491	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	-7.44%	72.76%	0.00%
Ending Retained Earnings for FY 15:	-\$9,856	\$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:	\$17,028	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$3	\$59	\$30
Revenue Collected During FY 15:	\$37,899	\$221,911	\$134,251
Expenditures During FY 15:	\$45,505	\$225,067	\$125,700
Per Capita Revenue:	\$7	\$73	\$41
Per Capita Expenditures:	\$8	\$73	\$41
Revenues over (under) Expenditures:	-\$7,606	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	42.68%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$19,422	\$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:	\$19,422	\$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:	\$2	\$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:	\$31,888	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$15	\$59	\$30
Revenue Collected During FY 15:	\$25,121	\$221,911	\$134,251
Expenditures During FY 15:	\$16,776	\$225,067	\$125,700
Per Capita Revenue:	\$11	\$73	\$41
Per Capita Expenditures:	\$8	\$73	\$41
Revenues over (under) Expenditures:	\$8,345	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	239.82%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$40,233	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$18	\$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:	\$5,160,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$156	\$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:	\$	\$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:

 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:	\$684,883	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$125	\$106	\$80
Revenue Collected During FY 15:	\$1,879,830	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$1,446,266	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$342	\$249	\$161
Per Capita Expenditures:	\$263	\$249	\$151
Revenues over (under) Expenditures:	\$433,564	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	58.03%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$839,214	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$153	\$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:	\$276,772	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$470,204	\$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:	\$100,005	\$9,191,773	\$5,955,378
Per Capita Debt:	\$18	\$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: **Oak Brook Park District**

Unit Code: **022/170/12** County: **Dupage**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,982,439**

Equalized Assessed Valuation: **\$1,293,868,933**

Population: **7,883**

Employees:

Full Time: **31**

Part Time: **122**

Salaries Paid: **\$3,478,979**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$3,357,219	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$426	\$106	\$80
Revenue Collected During FY 15:	\$6,683,961	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$6,160,385	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$848	\$249	\$161
Per Capita Expenditures:	\$781	\$249	\$151
Revenues over (under) Expenditures:	\$523,576	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	58.78%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$3,620,795	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$459	\$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:	\$238,595	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$3,903,659	\$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:	\$2,127,415	\$9,191,773	\$5,955,378
Per Capita Debt:	\$270	\$349	\$222
General Obligation Debt over EAV:	0.16%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,250,153	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$159	\$47	\$
Revenue Collected During FY 15:	\$1,208,888	\$590,123	\$
Expenditures During FY 15:	\$1,121,774	\$636,973	\$
Per Capita Revenue:	\$153	\$20	\$
Per Capita Expenditures:	\$142	\$21	\$
Operating Income (loss):	\$87,114	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	119.21%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$1,337,267	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$170	\$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:	\$3,312,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$117	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$6,371,190	\$9,191,773	\$5,955,378
Per Capita Debt:	\$112	\$349	\$222
General Obligation Debt over EAV:	0.19%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$15,854,872	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$280	\$47	\$
Revenue Collected During FY 15:	\$3,454,885	\$590,123	\$
Expenditures During FY 15:	\$3,518,919	\$636,973	\$
Per Capita Revenue:	\$61	\$20	\$
Per Capita Expenditures:	\$62	\$21	\$
Operating Income (loss):	-\$64,034	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	448.74%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$15,790,838	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$279	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oak Park Park District		
Unit Code:	016/540/12	County:	Cook
Fiscal Year End:	12/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$25,221,015		
Equalized Assessed Valuation:	\$1,383,005,873		
Population:	52,066		
Employees:			
	Full Time:	53	
	Part Time:	670	
	Salaries Paid:	\$5,723,429	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$5,543,990	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$106	\$106	\$80
Revenue Collected During FY 15:	\$15,776,049	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$12,606,596	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$303	\$249	\$161
Per Capita Expenditures:	\$242	\$249	\$151
Revenues over (under) Expenditures:	\$3,169,453	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	47.36%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$5,971,011	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$115	\$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:	\$468,412	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$6,712,460	\$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:	\$29,085,970	\$9,191,773	\$5,955,378
Per Capita Debt:	\$559	\$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: **Oakbrook Terrace Park District**

Unit Code: **022/180/12** County: **Dupage**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,037,793**

Equalized Assessed Valuation: **\$244,535,143**

Population: **2,159**

Employees:

 Full Time: **8**

 Part Time: **61**

 Salaries Paid: **\$630,982**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$414,614	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$192	\$106	\$80
Revenue Collected During FY 15:	\$1,329,612	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$1,196,694	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$616	\$249	\$161
Per Capita Expenditures:	\$554	\$249	\$151
Revenues over (under) Expenditures:	\$132,918	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	45.75%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$547,532	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$254	\$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:	\$2,948,533	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	-\$557,574	\$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:	\$792,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$367	\$349	\$222
General Obligation Debt over EAV:	0.32%	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:	\$7,609	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$7	\$59	\$30
Revenue Collected During FY 15:	\$84,711	\$221,911	\$134,251
Expenditures During FY 15:	\$82,234	\$225,067	\$125,700
Per Capita Revenue:	\$77	\$73	\$41
Per Capita Expenditures:	\$75	\$73	\$41
Revenues over (under) Expenditures:	\$2,477	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	12.26%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$10,086	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$9	\$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:	\$206,023	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$206	\$59	\$30
Revenue Collected During FY 15:	\$109,811	\$221,911	\$134,251
Expenditures During FY 15:	\$62,449	\$225,067	\$125,700
Per Capita Revenue:	\$110	\$73	\$41
Per Capita Expenditures:	\$62	\$73	\$41
Revenues over (under) Expenditures:	\$47,362	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	405.75%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$253,385	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$253	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$280,274	\$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	\$
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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:	\$1,469,546	\$9,191,773	\$5,955,378
Per Capita Debt:	\$292	\$349	\$222
General Obligation Debt over EAV:	1.15%	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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Oregon Park District**

Unit Code: **071/020/12** County: **Ogle**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,974,962**

Equalized Assessed Valuation: **\$606,072,042**

Population: **6,800**

Employees:

 Full Time: **17**

 Part Time: **66**

 Salaries Paid: **\$1,288,592**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,115,019	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$164	\$106	\$80
Revenue Collected During FY 15:	\$3,189,659	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$2,832,568	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$469	\$249	\$161
Per Capita Expenditures:	\$417	\$249	\$151
Revenues over (under) Expenditures:	\$357,091	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	70.86%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$2,007,110	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$295	\$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:	\$733,251	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$1,307,386	\$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:	\$1,906,590	\$9,191,773	\$5,955,378
Per Capita Debt:	\$280	\$349	\$222
General Obligation Debt over EAV:	0.31%	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

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	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
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