



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$17,269,014	\$9,191,773	\$5,955,378
Per Capita Debt:	\$208	\$349	\$222
General Obligation Debt over EAV:	0.74%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1	\$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	\$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:	\$19,043,501	\$9,191,773	\$5,955,378
Per Capita Debt:	\$508	\$349	\$222
General Obligation Debt over EAV:	1.44%	0.65%	0.46%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Paxton Park District**

Unit Code: **027/010/12** County: **Ford**

Fiscal Year End: **1/31/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$654,509**

Equalized Assessed Valuation: **\$47,435,004**

Population: **4,473**

Employees:

 Full Time: **1**

 Part Time: **59**

 Salaries Paid: **\$95,365**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$107,483	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$24	\$59	\$30
Revenue Collected During FY 15:	\$283,372	\$221,911	\$134,251
Expenditures During FY 15:	\$265,813	\$225,067	\$125,700
Per Capita Revenue:	\$63	\$73	\$41
Per Capita Expenditures:	\$59	\$73	\$41
Revenues over (under) Expenditures:	\$17,559	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	47.04%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$125,042	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$28	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$41,547	\$10,852	\$
Total Unreserved Funds:	\$83,495	\$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:	\$100,000	\$257,585	\$
Per Capita Debt:	\$22	\$57	\$
General Obligation Debt over EAV:	0.21%	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:	\$129,637	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$41	\$59	\$30
Revenue Collected During FY 15:	\$135,386	\$221,911	\$134,251
Expenditures During FY 15:	\$146,600	\$225,067	\$125,700
Per Capita Revenue:	\$42	\$73	\$41
Per Capita Expenditures:	\$46	\$73	\$41
Revenues over (under) Expenditures:	-\$11,214	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	80.78%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$118,423	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$37	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$118,423	\$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:	Pekin Park District		
Unit Code:	090/040/12	County:	Tazewell
Fiscal Year End:	6/30/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,466,431		
Equalized Assessed Valuation:	\$490,226,948		
Population:	34,000		
Employees:			
Full Time:	30		
Part Time:	323		
Salaries Paid:	\$2,563,238		

Blended Component Units
Number Submitted = 1
Pekin Park Foundation

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$888,305	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$26	\$106	\$80
Revenue Collected During FY 15:	\$3,797,104	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$3,821,968	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$112	\$249	\$161
Per Capita Expenditures:	\$112	\$249	\$151
Revenues over (under) Expenditures:	-\$24,864	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	20.95%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$800,711	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$24	\$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:	\$600,471	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$229,813	\$3,065,294	\$1,645,512



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$8,082,907	\$9,191,773	\$5,955,378
Per Capita Debt:	\$238	\$349	\$222
General Obligation Debt over EAV:	1.63%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,921,428	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$57	\$47	\$
Revenue Collected During FY 15:	\$1,933,127	\$590,123	\$
Expenditures During FY 15:	\$2,023,543	\$636,973	\$
Per Capita Revenue:	\$57	\$20	\$
Per Capita Expenditures:	\$60	\$21	\$
Operating Income (loss):	-\$90,416	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	105.37%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$2,132,285	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$63	\$47	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Peotone Park District**

Unit Code: **099/080/12** County: **Will**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$446,656**

Equalized Assessed Valuation: **\$81,775,215**

Population: **4,142**

Employees:

 Full Time: **1**

 Part Time: **11**

 Salaries Paid: **\$22,628**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$13,142	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$3	\$59	\$30
Revenue Collected During FY 15:	\$432,974	\$221,911	\$134,251
Expenditures During FY 15:	\$343,350	\$225,067	\$125,700
Per Capita Revenue:	\$105	\$73	\$41
Per Capita Expenditures:	\$83	\$73	\$41
Revenues over (under) Expenditures:	\$89,624	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	29.93%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$102,766	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$25	\$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:	\$30,667	\$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:	\$715,000	\$257,585	\$
Per Capita Debt:	\$173	\$57	\$
General Obligation Debt over EAV:	0.87%	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:	\$32,445	\$221,911	\$134,251
Expenditures During FY 15:	\$31,318	\$225,067	\$125,700
Per Capita Revenue:	\$17	\$73	\$41
Per Capita Expenditures:	\$16	\$73	\$41
Revenues over (under) Expenditures:	\$1,127	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	3.60%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$1,127	\$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:	\$	\$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:	\$36,390	\$221,911	\$134,251
Expenditures During FY 15:	\$36,963	\$225,067	\$125,700
Per Capita Revenue:	\$72	\$73	\$41
Per Capita Expenditures:	\$73	\$73	\$41
Revenues over (under) Expenditures:	-\$573	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	-1.55%	136.61%	82.64%
Ending Fund Balance for FY 15:	-\$573	\$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:	\$	\$29,377	\$

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Plainfield Park District**

Unit Code: **099/085/12** County: **Will**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,344,984**

Equalized Assessed Valuation: **\$2,248,269,511**

Population: **105,000**

Employees:

Full Time: **43**

Part Time: **169**

Salaries Paid: **\$2,675,737**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$4,697,181	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$45	\$106	\$80
Revenue Collected During FY 15:	\$6,652,990	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$6,002,379	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$63	\$249	\$161
Per Capita Expenditures:	\$57	\$249	\$151
Revenues over (under) Expenditures:	\$650,611	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	61.73%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$3,705,301	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$35	\$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:	\$1,220,022	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$2,791,940	\$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:	\$4,248,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$40	\$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:	\$102,626	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$1	\$47	\$
Revenue Collected During FY 15:	\$134,089	\$590,123	\$
Expenditures During FY 15:	\$161,083	\$636,973	\$
Per Capita Revenue:	\$1	\$20	\$
Per Capita Expenditures:	\$2	\$21	\$
Operating Income (loss):	-\$26,994	-\$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: **Pleasant Dale Park District**

Unit Code: 016/600/12 County: Cook

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$3,103,755

Equalized Assessed Valuation: \$549,868,930

Population: 10,749

Employees:

 Full Time: 6

 Part Time: 62

 Salaries Paid: \$518,780

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$3,479,631	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$324	\$106	\$80
Revenue Collected During FY 15:	\$2,095,434	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$1,414,541	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$195	\$249	\$161
Per Capita Expenditures:	\$132	\$249	\$151
Revenues over (under) Expenditures:	\$680,893	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	305.22%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$4,317,477	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$402	\$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:	\$1,810,921	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$5,850,372	\$3,065,294	\$1,645,512



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$6,485,716	\$9,191,773	\$5,955,378
Per Capita Debt:	\$603	\$349	\$222
General Obligation Debt over EAV:	1.10%	0.65%	0.46%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$115,649	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$44	\$59	\$30
Revenue Collected During FY 15:	\$41,739	\$221,911	\$134,251
Expenditures During FY 15:	\$38,728	\$225,067	\$125,700
Per Capita Revenue:	\$16	\$73	\$41
Per Capita Expenditures:	\$15	\$73	\$41
Revenues over (under) Expenditures:	\$3,011	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	306.28%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$118,617	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$46	\$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:	\$8,114	\$257,585	\$
Per Capita Debt:	\$3	\$57	\$
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$10,645,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$82	\$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:	\$	\$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: **Posen Park District**

Unit Code: **016/610/12** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$377,500**

Equalized Assessed Valuation: **\$50,492,174**

Population: **5,987**

Employees:

 Full Time: **1**

 Part Time: **2**

 Salaries Paid: **\$54,793**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$183,754	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$31	\$59	\$30
Revenue Collected During FY 15:	\$154,709	\$221,911	\$134,251
Expenditures During FY 15:	\$147,034	\$225,067	\$125,700
Per Capita Revenue:	\$26	\$73	\$41
Per Capita Expenditures:	\$25	\$73	\$41
Revenues over (under) Expenditures:	\$7,675	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	130.19%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$191,429	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$32	\$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:	\$98,644	\$69,788	\$
Total Unrestricted Net Assets:	\$92,785	\$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: **Princeton Park District**

Unit Code: 006/010/12 County: Bureau

Fiscal Year End: 6/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$3,393,089

Equalized Assessed Valuation: \$133,259,671

Population: 7,463

Employees:

Full Time:	11
Part Time:	80
Salaries Paid:	\$707,868

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:	\$1	\$221,911	\$134,251
Expenditures During FY 15:	\$1	\$225,067	\$125,700
Per Capita Revenue:	\$	\$73	\$41
Per Capita Expenditures:	\$	\$73	\$41
Revenues over (under) Expenditures:	\$	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	0.00%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$	\$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:	\$2,111,506	\$257,585	\$
Per Capita Debt:	\$283	\$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:	\$3,736,877	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$501	\$4	\$
Revenue Collected During FY 15:	\$1,846,162	\$14,347	\$
Expenditures During FY 15:	\$1,891,662	\$15,937	\$
Per Capita Revenue:	\$247	\$2	\$
Per Capita Expenditures:	\$253	\$2	\$
Operating Income (loss):	-\$45,500	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	193.11%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$3,652,926	\$33,828	\$
Per Capita Ending Retained Earnings:	\$489	\$4	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Prophetstown Park District**

Unit Code: **098/020/12** County: **Whiteside**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$619,600**

Equalized Assessed Valuation: **\$41,818,313**

Population: **2,600**

Employees:

 Full Time: **1**

 Part Time: **15**

 Salaries Paid: **\$132,979**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$113,689	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$44	\$59	\$30
Revenue Collected During FY 15:	\$372,723	\$221,911	\$134,251
Expenditures During FY 15:	\$438,709	\$225,067	\$125,700
Per Capita Revenue:	\$143	\$73	\$41
Per Capita Expenditures:	\$169	\$73	\$41
Revenues over (under) Expenditures:	-\$65,986	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	39.37%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$172,703	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$66	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$172,703	\$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:	\$180,521	\$257,585	\$
Per Capita Debt:	\$69	\$57	\$
General Obligation Debt over EAV:	0.30%	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:	\$8,125,910	\$9,191,773	\$5,955,378
Per Capita Debt:	\$542	\$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:	\$	\$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: **Putnam Twp Park District**

Unit Code: 029/040/12 County: Fulton

Fiscal Year End: 4/30/2015

Accounting Method: Cash

Appropriation or Budget: \$70,000

Equalized Assessed Valuation: \$23,972,032

Population: 2,198

Employees:

 Full Time: 1

 Part Time: 8

 Salaries Paid: \$19,578

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$55,128	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$25	\$59	\$30
Revenue Collected During FY 15:	\$69,685	\$221,911	\$134,251
Expenditures During FY 15:	\$66,857	\$225,067	\$125,700
Per Capita Revenue:	\$32	\$73	\$41
Per Capita Expenditures:	\$30	\$73	\$41
Revenues over (under) Expenditures:	\$2,828	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	86.69%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$57,956	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$26	\$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: **Quincy Park District**

Unit Code: **001/010/12** County: **Adams**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,144,052**

Equalized Assessed Valuation: **\$607,015,378**

Population: **40,630**

Employees:

Full Time: **26**

Part Time: **218**

Salaries Paid: **\$1,736,950**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$3,067,309	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$75	\$106	\$80
Revenue Collected During FY 15:	\$3,602,954	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$3,051,090	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$89	\$249	\$161
Per Capita Expenditures:	\$75	\$249	\$151
Revenues over (under) Expenditures:	\$551,864	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	118.62%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$3,619,173	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$89	\$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:	\$3,152,125	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$894,974	\$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:	\$1,213,219	\$9,191,773	\$5,955,378
Per Capita Debt:	\$30	\$349	\$222
General Obligation Debt over EAV:	0.18%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$3,133,712	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$77	\$47	\$
Revenue Collected During FY 15:	\$1,037,211	\$590,123	\$
Expenditures During FY 15:	\$1,206,352	\$636,973	\$
Per Capita Revenue:	\$26	\$20	\$
Per Capita Expenditures:	\$30	\$21	\$
Operating Income (loss):	-\$169,141	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	242.26%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$2,922,546	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$72	\$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:	\$136,500	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$10	\$59	\$30
Revenue Collected During FY 15:	\$630,890	\$221,911	\$134,251
Expenditures During FY 15:	\$783,245	\$225,067	\$125,700
Per Capita Revenue:	\$49	\$73	\$41
Per Capita Expenditures:	\$60	\$73	\$41
Revenues over (under) Expenditures:	-\$152,355	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	13.30%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$104,145	\$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:	\$51,387	\$10,852	\$
Total Unreserved Funds:	\$52,759	\$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: **Raymond Park District**

Unit Code: **068/030/12** County: **Montgomery**

Fiscal Year End: **7/31/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$55,288**

Equalized Assessed Valuation: **\$11,202,609**

Population: **981**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$7,600**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$23,022	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$23	\$59	\$30
Revenue Collected During FY 15:	\$29,189	\$221,911	\$134,251
Expenditures During FY 15:	\$18,962	\$225,067	\$125,700
Per Capita Revenue:	\$30	\$73	\$41
Per Capita Expenditures:	\$19	\$73	\$41
Revenues over (under) Expenditures:	\$10,227	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	175.35%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$33,249	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$34	\$65	\$30

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Ridgeville Park District**

Unit Code: 016/640/12 County: Cook

Fiscal Year End: 6/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$785,650

Equalized Assessed Valuation: \$452,539,589

Population: 75,658

Employees:

 Full Time: 22

 Part Time: 21

 Salaries Paid: \$418,997

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$465,881	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$6	\$59	\$30
Revenue Collected During FY 15:	\$751,498	\$221,911	\$134,251
Expenditures During FY 15:	\$691,628	\$225,067	\$125,700
Per Capita Revenue:	\$10	\$73	\$41
Per Capita Expenditures:	\$9	\$73	\$41
Revenues over (under) Expenditures:	\$59,870	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	76.02%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$525,751	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$7	\$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:	\$209,678	\$69,788	\$
Total Unrestricted Net Assets:	\$850,253	\$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: **River Forest Park District**

Unit Code: **016/660/12** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,354,836**

Equalized Assessed Valuation: **\$493,186,293**

Population: **11,172**

Employees:

 Full Time: **9**

 Part Time: **39**

 Salaries Paid: **\$550,580**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$631,037	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$56	\$106	\$80
Revenue Collected During FY 15:	\$1,945,433	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$1,534,572	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$174	\$249	\$161
Per Capita Expenditures:	\$137	\$249	\$151
Revenues over (under) Expenditures:	\$410,861	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	41.50%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$636,898	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$57	\$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:	\$116,742	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$2,515,634	\$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:	\$130,985	\$9,191,773	\$5,955,378
Per Capita Debt:	\$12	\$349	\$222
General Obligation Debt over EAV:	0.03%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$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:	\$7,285,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$486	\$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: **Roanoke Park District**

Unit Code: **102/020/12** County: **Woodford**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$145,900**

Equalized Assessed Valuation: **\$27,829,743**

Population: **2,065**

Employees:

 Full Time:

 Part Time: **20**

 Salaries Paid: **\$31,902**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$102,363	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$50	\$59	\$30
Revenue Collected During FY 15:	\$234,727	\$221,911	\$134,251
Expenditures During FY 15:	\$126,073	\$225,067	\$125,700
Per Capita Revenue:	\$114	\$73	\$41
Per Capita Expenditures:	\$61	\$73	\$41
Revenues over (under) Expenditures:	\$108,654	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	167.38%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$211,017	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$102	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$211,017	\$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: **Robbins Park District**

Unit Code: **016/855/12** County: **Cook**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$244,577**

Equalized Assessed Valuation: **\$34,106,085**

Population: **5,480**

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:	\$99,635	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$18	\$59	\$30
Revenue Collected During FY 15:	\$216,704	\$221,911	\$134,251
Expenditures During FY 15:	\$173,206	\$225,067	\$125,700
Per Capita Revenue:	\$40	\$73	\$41
Per Capita Expenditures:	\$32	\$73	\$41
Revenues over (under) Expenditures:	\$43,498	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	82.64%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$143,133	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$26	\$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:	\$100,547	\$69,788	\$
Total Unrestricted Net Assets:	\$42,586	\$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:	\$110,605	\$257,585	\$
Per Capita Debt:	\$20	\$57	\$
General Obligation Debt over EAV:	0.32%	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: **Rockford Park District**

Unit Code: **101/010/12** County: **Winnebago**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$61,409,635**

Equalized Assessed Valuation: **\$2,051,167,849**

Population: **199,463**

Employees:

 Full Time: **178**

 Part Time: **1,460**

 Salaries Paid: **\$15,939,185**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$8,809,894	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$44	\$106	\$80
Revenue Collected During FY 15:	\$31,126,766	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$30,262,195	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$156	\$249	\$161
Per Capita Expenditures:	\$152	\$249	\$151
Revenues over (under) Expenditures:	\$864,571	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	28.37%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$8,584,843	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$43	\$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:	\$16,913,944	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	-\$10,000,303	\$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:	\$42,865,029	\$9,191,773	\$5,955,378
Per Capita Debt:	\$215	\$349	\$222
General Obligation Debt over EAV:	1.12%	0.65%	0.46%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$2,210,870	\$9,191,773	\$5,955,378
Per Capita Debt:	\$98	\$349	\$222
General Obligation Debt over EAV:	0.36%	0.65%	0.46%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$3,411,987	\$9,191,773	\$5,955,378
Per Capita Debt:	\$155	\$349	\$222
General Obligation Debt over EAV:	0.53%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$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: **Rosemont Park District**

Unit Code: **016/690/12** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,001,907**

Equalized Assessed Valuation: **\$266,921,447**

Population: **4,220**

Employees:

 Full Time: **7**

 Part Time: **15**

 Salaries Paid: **\$164,831**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$749,876	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$178	\$106	\$80
Revenue Collected During FY 15:	\$1,231,581	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$1,198,349	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$292	\$249	\$161
Per Capita Expenditures:	\$284	\$249	\$151
Revenues over (under) Expenditures:	\$33,232	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	65.35%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$783,108	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$186	\$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:	\$907,277	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$513,817	\$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:	\$937,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$222	\$349	\$222
General Obligation Debt over EAV:	0.35%	0.65%	0.46%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Rossville Park District**

Unit Code: 092/010/12 County: Vermilion

Fiscal Year End: 4/30/2015

Accounting Method: Cash

Appropriation or Budget: \$16,459

Equalized Assessed Valuation: \$19,245,140

Population: 1,331

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:	\$49,436	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$37	\$59	\$30
Revenue Collected During FY 15:	\$16,413	\$221,911	\$134,251
Expenditures During FY 15:	\$4,954	\$225,067	\$125,700
Per Capita Revenue:	\$12	\$73	\$41
Per Capita Expenditures:	\$4	\$73	\$41
Revenues over (under) Expenditures:	\$11,459	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	1229.21%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$60,895	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$46	\$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: **Round Lake Area Park District**

Unit Code: **049/095/12** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,846,695**

Equalized Assessed Valuation: **\$683,367,227**

Population: **58,000**

Employees:

 Full Time: **46**

 Part Time: **342**

 Salaries Paid: **\$3,599,251**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$3,742,972	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$65	\$106	\$80
Revenue Collected During FY 15:	\$8,530,746	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$8,201,042	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$147	\$249	\$161
Per Capita Expenditures:	\$141	\$249	\$151
Revenues over (under) Expenditures:	\$329,704	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	49.66%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$4,072,676	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$70	\$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:	\$3,136,590	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$1,099,343	\$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:	\$7,827,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$135	\$349	\$222
General Obligation Debt over EAV:	0.26%	0.65%	0.46%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Roxana Community Park District**

Unit Code: **057/020/12** County: **Madison**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$711,853**

Equalized Assessed Valuation: **\$313,455,660**

Population: **1,542**

Employees:

 Full Time: **3**

 Part Time: **34**

 Salaries Paid: **\$226,571**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$385,400	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$250	\$59	\$30
Revenue Collected During FY 15:	\$715,489	\$221,911	\$134,251
Expenditures During FY 15:	\$574,158	\$225,067	\$125,700
Per Capita Revenue:	\$464	\$73	\$41
Per Capita Expenditures:	\$372	\$73	\$41
Revenues over (under) Expenditures:	\$141,331	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	91.74%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$526,731	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$342	\$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:	\$155,679	\$69,788	\$
Total Unrestricted Net Assets:	\$375,816	\$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:	\$127,855	\$257,585	\$
Per Capita Debt:	\$83	\$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	\$