



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Franklin Township Park District**

Unit Code: 019/020/12 County: Dekalb

Fiscal Year End: 4/1/2016

Accounting Method: Cash

Appropriation or Budget: \$166,813

Equalized Assessed Valuation: \$42,829,537

Population: 2,550

Employees:

 Full Time:

 Part Time: 2

 Salaries Paid: \$14,462

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$11,765	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$5	\$64	\$31
Revenue Collected During FY 16:	\$110,531	\$213,157	\$125,160
Expenditures During FY 16:	\$48,213	\$212,952	\$130,176
Per Capita Revenue:	\$43	\$70	\$42
Per Capita Expenditures:	\$19	\$69	\$40
Revenues over (under) Expenditures:	\$62,318	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	153.66%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$74,083	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$29	\$67	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,100	\$
Total Unreserved Funds:	\$74,083	\$30,569	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$75,729	\$
Total Unrestricted Net Assets:	\$	\$72,441	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$243,526	\$
Per Capita Debt:	\$	\$54	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$32,359	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$14,025	\$
Expenditures During FY 16:	\$	\$15,408	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,382	\$
Ratio of Retained Earnings to Expenditures:	0.00%	27.53%	0.00%
Ending Retained Earnings for FY 16:	\$	\$31,526	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL YEAR 2016

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 16:	\$105,000	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$62	\$64	\$31
Revenue Collected During FY 16:	\$47,000	\$213,157	\$125,160
Expenditures During FY 16:	\$80,000	\$212,952	\$130,176
Per Capita Revenue:	\$28	\$70	\$42
Per Capita Expenditures:	\$47	\$69	\$40
Revenues over (under) Expenditures:	-\$33,000	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	90.00%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$72,000	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$42	\$67	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,100	\$
Total Unreserved Funds:	\$	\$30,569	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$75,729	\$
Total Unrestricted Net Assets:	\$	\$72,441	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$243,526	\$
Per Capita Debt:	\$	\$54	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$32,359	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$14,025	\$
Expenditures During FY 16:	\$	\$15,408	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,382	\$
Ratio of Retained Earnings to Expenditures:	0.00%	27.53%	0.00%
Ending Retained Earnings for FY 16:	\$	\$31,526	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Dallas City Park District**

Unit Code: **034/020/12** County: **Hancock**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$31,870**

Equalized Assessed Valuation: **\$7,051,547**

Population: **1,500**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$32,429	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$22	\$64	\$31
Revenue Collected During FY 16:	\$13,807	\$213,157	\$125,160
Expenditures During FY 16:	\$24,819	\$212,952	\$130,176
Per Capita Revenue:	\$9	\$70	\$42
Per Capita Expenditures:	\$17	\$69	\$40
Revenues over (under) Expenditures:	-\$11,012	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	86.29%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$21,417	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$14	\$67	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,100	\$
Total Unreserved Funds:	\$	\$30,569	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$75,729	\$
Total Unrestricted Net Assets:	\$	\$72,441	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$243,526	\$
Per Capita Debt:	\$	\$54	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$32,359	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$14,025	\$
Expenditures During FY 16:	\$	\$15,408	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,382	\$
Ratio of Retained Earnings to Expenditures:	0.00%	27.53%	0.00%
Ending Retained Earnings for FY 16:	\$	\$31,526	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL YEAR 2016

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 16:	\$81,143	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$24	\$64	\$31
Revenue Collected During FY 16:	\$44,045	\$213,157	\$125,160
Expenditures During FY 16:	\$40,257	\$212,952	\$130,176
Per Capita Revenue:	\$13	\$70	\$42
Per Capita Expenditures:	\$12	\$69	\$40
Revenues over (under) Expenditures:	\$3,788	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	210.97%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$84,931	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$25	\$67	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,100	\$
Total Unreserved Funds:	\$84,931	\$30,569	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$75,729	\$
Total Unrestricted Net Assets:	\$	\$72,441	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$243,526	\$
Per Capita Debt:	\$	\$54	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$32,359	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$14,025	\$
Expenditures During FY 16:	\$	\$15,408	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,382	\$
Ratio of Retained Earnings to Expenditures:	0.00%	27.53%	0.00%
Ending Retained Earnings for FY 16:	\$	\$31,526	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL YEAR 2016

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 16:	\$327,070	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$33	\$64	\$31
Revenue Collected During FY 16:	\$610,090	\$213,157	\$125,160
Expenditures During FY 16:	\$529,065	\$212,952	\$130,176
Per Capita Revenue:	\$61	\$70	\$42
Per Capita Expenditures:	\$53	\$69	\$40
Revenues over (under) Expenditures:	\$81,025	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	77.14%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$408,095	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$41	\$67	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,100	\$
Total Unreserved Funds:	\$	\$30,569	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21,973	\$75,729	\$
Total Unrestricted Net Assets:	\$408,095	\$72,441	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$667,100	\$243,526	\$
Per Capita Debt:	\$67	\$54	\$
General Obligation Debt over EAV:	0.74%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$32,359	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$14,025	\$
Expenditures During FY 16:	\$	\$15,408	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,382	\$
Ratio of Retained Earnings to Expenditures:	0.00%	27.53%	0.00%
Ending Retained Earnings for FY 16:	\$	\$31,526	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Dieterich Park District

Unit Code: 025/030/12 County: Effingham

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$37,100

Equalized Assessed Valuation: \$8,284,216

Population: 608

Employees:

Full Time: _____

Part Time: _____

Salaries Paid: _____ \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$9,164	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$15	\$64	\$31
Revenue Collected During FY 16:	\$31,783	\$213,157	\$125,160
Expenditures During FY 16:	\$22,788	\$212,952	\$130,176
Per Capita Revenue:	\$52	\$70	\$42
Per Capita Expenditures:	\$37	\$69	\$40
Revenues over (under) Expenditures:	\$8,995	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	79.69%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$18,159	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$30	\$67	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,100	\$
Total Unreserved Funds:	\$	\$30,569	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$75,729	\$
Total Unrestricted Net Assets:	\$	\$72,441	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$243,526	\$
Per Capita Debt:	\$	\$54	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$32,359	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$14,025	\$
Expenditures During FY 16:	\$	\$15,408	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,382	\$
Ratio of Retained Earnings to Expenditures:	0.00%	27.53%	0.00%
Ending Retained Earnings for FY 16:	\$	\$31,526	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL YEAR 2016

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 16:	\$1,349,300	\$3,178,880	\$1,640,590
Per Capita Beginning Fund Balance:	\$108	\$115	\$84
Revenue Collected During FY 16:	\$1,618,299	\$6,689,812	\$3,500,001
Expenditures During FY 16:	\$1,595,123	\$6,287,293	\$3,333,778
Per Capita Revenue:	\$129	\$235	\$166
Per Capita Expenditures:	\$128	\$221	\$155
Revenues over (under) Expenditures:	\$23,176	\$402,518	\$233,262
Ratio of Fund Balance to Expenditures:	84.24%	62.02%	53.34%
Ending Fund Balance for FY 16:	\$1,343,777	\$3,327,432	\$1,874,017
Per Capita Ending Fund Balance:	\$108	\$125	\$86

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:	\$1,518,217	\$1,500,974	\$800,195
Total Unrestricted Net Assets:	\$1,008,744	\$2,502,018	\$1,250,105



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$6,257,677	\$8,977,883	\$5,283,850
Per Capita Debt:	\$501	\$310	\$212
General Obligation Debt over EAV:	0.19%	7.76%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$47	\$
Revenue Collected During FY 16:	\$	\$598,737	\$
Expenditures During FY 16:	\$	\$628,132	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$21	\$
Operating Income (loss):	\$	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	0.00%	68.77%	0.00%
Ending Retained Earnings for FY 16:	\$	\$1,392,885	\$
Per Capita Ending Retained Earnings:	\$	\$46	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Fifty-three Trails Estate Park District**

Unit Code: 022/085/12 County: Dupage

Fiscal Year End: 6/30/2016

Accounting Method: Cash

Appropriation or Budget: \$8,195

Equalized Assessed Valuation: \$19,358,444

Population: 290

Employees:

Full Time: _____

Part Time: _____

Salaries Paid: _____ \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$6,248	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$22	\$64	\$31
Revenue Collected During FY 16:	\$8,196	\$213,157	\$125,160
Expenditures During FY 16:	\$7,710	\$212,952	\$130,176
Per Capita Revenue:	\$28	\$70	\$42
Per Capita Expenditures:	\$27	\$69	\$40
Revenues over (under) Expenditures:	\$486	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	87.34%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$6,734	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$23	\$67	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,100	\$
Total Unreserved Funds:	\$6,734	\$30,569	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$75,729	\$
Total Unrestricted Net Assets:	\$	\$72,441	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$243,526	\$
Per Capita Debt:	\$	\$54	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$32,359	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$14,025	\$
Expenditures During FY 16:	\$	\$15,408	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,382	\$
Ratio of Retained Earnings to Expenditures:	0.00%	27.53%	0.00%
Ending Retained Earnings for FY 16:	\$	\$31,526	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Elmhurst Park District		
Unit Code:	022/080/12	County:	Dupage
Fiscal Year End:	12/31/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,535,311		
Equalized Assessed Valuation:	\$2,090,251,759		
Population:	46,387		
Employees:			
Full Time:	74		
Part Time:	739		
Salaries Paid:	\$7,478,387		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$7,320,604	\$3,178,880	\$1,640,590
Per Capita Beginning Fund Balance:	\$158	\$115	\$84
Revenue Collected During FY 16:	\$10,646,041	\$6,689,812	\$3,500,001
Expenditures During FY 16:	\$9,399,775	\$6,287,293	\$3,333,778
Per Capita Revenue:	\$230	\$235	\$166
Per Capita Expenditures:	\$203	\$221	\$155
Revenues over (under) Expenditures:	\$1,246,266	\$402,518	\$233,262
Ratio of Fund Balance to Expenditures:	82.82%	62.02%	53.34%
Ending Fund Balance for FY 16:	\$7,784,571	\$3,327,432	\$1,874,017
Per Capita Ending Fund Balance:	\$168	\$125	\$86

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,026,859	\$1,500,974	\$800,195
Total Unrestricted Net Assets:	\$5,090,754	\$2,502,018	\$1,250,105



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$7,178,575	\$8,977,883	\$5,283,850
Per Capita Debt:	\$155	\$310	\$212
General Obligation Debt over EAV:	0.19%	7.76%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$7,501.432	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	\$162	\$47	\$
Revenue Collected During FY 16:	\$4,335.178	\$598,737	\$
Expenditures During FY 16:	\$5,187.439	\$628,132	\$
Per Capita Revenue:	\$93	\$20	\$
Per Capita Expenditures:	\$112	\$21	\$
Operating Income (loss):	-\$852.261	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	128.04%	68.77%	0.00%
Ending Retained Earnings for FY 16:	\$6,641.871	\$1,392,885	\$
Per Capita Ending Retained Earnings:	\$143	\$46	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Dunleith Park District**

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

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$330,600**

Equalized Assessed Valuation: **\$68,097,463**

Population: **1,704**

Employees:

 Full Time:

 Part Time: **20**

 Salaries Paid: **\$39,935**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$167,433	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$98	\$64	\$31
Revenue Collected During FY 16:	\$118,134	\$213,157	\$125,160
Expenditures During FY 16:	\$160,501	\$212,952	\$130,176
Per Capita Revenue:	\$69	\$70	\$42
Per Capita Expenditures:	\$94	\$69	\$40
Revenues over (under) Expenditures:	-\$42,367	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	77.92%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$125,066	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$73	\$67	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,100	\$
Total Unreserved Funds:	\$	\$30,569	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$81,911	\$75,729	\$
Total Unrestricted Net Assets:	\$60,418	\$72,441	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,227,000	\$243,526	\$
Per Capita Debt:	\$720	\$54	\$
General Obligation Debt over EAV:	1.80%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$32,359	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$14,025	\$
Expenditures During FY 16:	\$	\$15,408	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,382	\$
Ratio of Retained Earnings to Expenditures:	0.00%	27.53%	0.00%
Ending Retained Earnings for FY 16:	\$	\$31,526	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Darien Park District**

Unit Code: **022/065/12** County: **Dupage**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$8,297,109**

Equalized Assessed Valuation: **\$775,494,934**

Population: **23,000**

Employees:

 Full Time: **21**

 Part Time: **110**

 Salaries Paid: **\$1,605,561**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,913,611	\$3,178,880	\$1,640,590
Per Capita Beginning Fund Balance:	\$83	\$115	\$84
Revenue Collected During FY 16:	\$2,943,989	\$6,689,812	\$3,500,001
Expenditures During FY 16:	\$2,574,301	\$6,287,293	\$3,333,778
Per Capita Revenue:	\$128	\$235	\$166
Per Capita Expenditures:	\$112	\$221	\$155
Revenues over (under) Expenditures:	\$369,688	\$402,518	\$233,262
Ratio of Fund Balance to Expenditures:	77.04%	62.02%	53.34%
Ending Fund Balance for FY 16:	\$1,983,299	\$3,327,432	\$1,874,017
Per Capita Ending Fund Balance:	\$86	\$125	\$86

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:	\$410,841	\$1,500,974	\$800,195
Total Unrestricted Net Assets:	\$1,663,529	\$2,502,018	\$1,250,105



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$16,599,236	\$8,977,883	\$5,283,850
Per Capita Debt:	\$722	\$310	\$212
General Obligation Debt over EAV:	2.09%	7.76%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$814,743	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	\$35	\$47	\$
Revenue Collected During FY 16:	\$2,869,856	\$598,737	\$
Expenditures During FY 16:	\$2,817,010	\$628,132	\$
Per Capita Revenue:	\$125	\$20	\$
Per Capita Expenditures:	\$122	\$21	\$
Operating Income (loss):	\$52,846	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	30.80%	68.77%	0.00%
Ending Retained Earnings for FY 16:	\$867,589	\$1,392,885	\$
Per Capita Ending Retained Earnings:	\$38	\$46	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Dundee Park District		
Unit Code:	045/040/12	County:	Kane
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$27,533,873		
Equalized Assessed Valuation:	\$1,364,893,016		
Population:	38,512		
Employees:			
Full Time:	70		
Part Time:	750		
Salaries Paid:	\$6,874,553		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$2,403,947	\$3,178,880	\$1,640,590
Per Capita Beginning Fund Balance:	\$62	\$115	\$84
Revenue Collected During FY 16:	\$11,281,976	\$6,689,812	\$3,500,001
Expenditures During FY 16:	\$10,411,462	\$6,287,293	\$3,333,778
Per Capita Revenue:	\$293	\$235	\$166
Per Capita Expenditures:	\$270	\$221	\$155
Revenues over (under) Expenditures:	\$870,514	\$402,518	\$233,262
Ratio of Fund Balance to Expenditures:	20.50%	62.02%	53.34%
Ending Fund Balance for FY 16:	\$2,134,461	\$3,327,432	\$1,874,017
Per Capita Ending Fund Balance:	\$55	\$125	\$86

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:	\$1,827,413	\$1,500,974	\$800,195
Total Unrestricted Net Assets:	\$6,630,781	\$2,502,018	\$1,250,105



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$19,991,604	\$8,977,883	\$5,283,850
Per Capita Debt:	\$519	\$310	\$212
General Obligation Debt over EAV:	1.46%	7.76%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$7,922,553	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	\$206	\$47	\$
Revenue Collected During FY 16:	\$3,137,044	\$598,737	\$
Expenditures During FY 16:	\$3,738,730	\$628,132	\$
Per Capita Revenue:	\$81	\$20	\$
Per Capita Expenditures:	\$97	\$21	\$
Operating Income (loss):	-\$601,686	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	196.88%	68.77%	0.00%
Ending Retained Earnings for FY 16:	\$7,360,867	\$1,392,885	\$
Per Capita Ending Retained Earnings:	\$191	\$46	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$4,676,202	\$8,977,883	\$5,283,850
Per Capita Debt:	\$106	\$310	\$212
General Obligation Debt over EAV:	0.46%	7.76%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$47	\$
Revenue Collected During FY 16:	\$	\$598,737	\$
Expenditures During FY 16:	\$	\$628,132	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$21	\$
Operating Income (loss):	\$	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	0.00%	68.77%	0.00%
Ending Retained Earnings for FY 16:	\$	\$1,392,885	\$
Per Capita Ending Retained Earnings:	\$	\$46	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Franklin Park Park District

Unit Code: 016/250/12 County: Cook

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$11,500,487

Equalized Assessed Valuation: \$431,044,266

Population: 14,034

Employees:

 Full Time: 21

 Part Time: 221

 Salaries Paid: \$1,982,106

Blended Component Units

Blended Component Units		

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$3,807,718	\$3,178,880	\$1,640,590
Per Capita Beginning Fund Balance:	\$271	\$115	\$84
Revenue Collected During FY 16:	\$3,111,844	\$6,689,812	\$3,500,001
Expenditures During FY 16:	\$2,835,732	\$6,287,293	\$3,333,778
Per Capita Revenue:	\$222	\$235	\$166
Per Capita Expenditures:	\$202	\$221	\$155
Revenues over (under) Expenditures:	\$276,112	\$402,518	\$233,262
Ratio of Fund Balance to Expenditures:	67.55%	62.02%	53.34%
Ending Fund Balance for FY 16:	\$1,915,624	\$3,327,432	\$1,874,017
Per Capita Ending Fund Balance:	\$136	\$125	\$86

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:	\$851,562	\$1,500,974	\$800,195
Total Unrestricted Net Assets:	\$2,396,111	\$2,502,018	\$1,250,105



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,023,855	\$8,977,883	\$5,283,850
Per Capita Debt:	\$73	\$310	\$212
General Obligation Debt over EAV:	0.23%	7.76%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$3,824,906	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	\$273	\$47	\$
Revenue Collected During FY 16:	\$1,238,065	\$598,737	\$
Expenditures During FY 16:	\$1,372,151	\$628,132	\$
Per Capita Revenue:	\$88	\$20	\$
Per Capita Expenditures:	\$98	\$21	\$
Operating Income (loss):	-\$134,086	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	364.48%	68.77%	0.00%
Ending Retained Earnings for FY 16:	\$5,001,277	\$1,392,885	\$
Per Capita Ending Retained Earnings:	\$356	\$46	\$



FISCAL YEAR 2016

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 16:	\$365,522	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$528	\$64	\$31
Revenue Collected During FY 16:	\$184,429	\$213,157	\$125,160
Expenditures During FY 16:	\$101,861	\$212,952	\$130,176
Per Capita Revenue:	\$267	\$70	\$42
Per Capita Expenditures:	\$147	\$69	\$40
Revenues over (under) Expenditures:	\$82,568	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	439.90%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$448,090	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$648	\$67	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,100	\$
Total Unreserved Funds:	\$	\$30,569	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$35,126	\$75,729	\$
Total Unrestricted Net Assets:	\$412,963	\$72,441	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$243,526	\$
Per Capita Debt:	\$	\$54	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$32,359	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$14,025	\$
Expenditures During FY 16:	\$	\$15,408	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,382	\$
Ratio of Retained Earnings to Expenditures:	0.00%	27.53%	0.00%
Ending Retained Earnings for FY 16:	\$	\$31,526	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$5,960,222	\$8,977,883	\$5,283,850
Per Capita Debt:	\$422	\$310	\$212
General Obligation Debt over EAV:	0.23%	7.76%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,763,085	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	\$125	\$47	\$
Revenue Collected During FY 16:	\$280,593	\$598,737	\$
Expenditures During FY 16:	\$408,278	\$628,132	\$
Per Capita Revenue:	\$20	\$20	\$
Per Capita Expenditures:	\$29	\$21	\$
Operating Income (loss):	-\$127,685	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	403.74%	68.77%	0.00%
Ending Retained Earnings for FY 16:	\$1,648,399	\$1,392,885	\$
Per Capita Ending Retained Earnings:	\$117	\$46	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$243,526	\$
Per Capita Debt:	\$	\$54	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$32,359	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$14,025	\$
Expenditures During FY 16:	\$	\$15,408	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,382	\$
Ratio of Retained Earnings to Expenditures:	0.00%	27.53%	0.00%
Ending Retained Earnings for FY 16:	\$	\$31,526	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Elk Grove Park District		
Unit Code:	016/210/12	County:	Cook
Fiscal Year End:	12/31/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$24,119,017		
Equalized Assessed Valuation:	\$1,464,913,276		
Population:	33,127		
Employees:			
Full Time:		83	
Part Time:		764	
Salaries Paid:		\$7,622,776	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$10,592,862	\$3,178,880	\$1,640,590
Per Capita Beginning Fund Balance:	\$320	\$115	\$84
Revenue Collected During FY 16:	\$15,740,883	\$6,689,812	\$3,500,001
Expenditures During FY 16:	\$16,219,782	\$6,287,293	\$3,333,778
Per Capita Revenue:	\$475	\$235	\$166
Per Capita Expenditures:	\$490	\$221	\$155
Revenues over (under) Expenditures:	-\$478,899	\$402,518	\$233,262
Ratio of Fund Balance to Expenditures:	62.36%	62.02%	53.34%
Ending Fund Balance for FY 16:	\$10,113,963	\$3,327,432	\$1,874,017
Per Capita Ending Fund Balance:	\$305	\$125	\$86

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:	\$982,279	\$1,500,974	\$800,195
Total Unrestricted Net Assets:	\$7,975,153	\$2,502,018	\$1,250,105



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$4,160,000	\$8,977,883	\$5,283,850
Per Capita Debt:	\$126	\$310	\$212
General Obligation Debt over EAV:	0.28%	7.76%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$16,772,645	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	\$506	\$47	\$
Revenue Collected During FY 16:	\$1,771,985	\$598,737	\$
Expenditures During FY 16:	\$1,962,870	\$628,132	\$
Per Capita Revenue:	\$53	\$20	\$
Per Capita Expenditures:	\$59	\$21	\$
Operating Income (loss):	-\$190,885	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	851.01%	68.77%	0.00%
Ending Retained Earnings for FY 16:	\$16,704,232	\$1,392,885	\$
Per Capita Ending Retained Earnings:	\$504	\$46	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$832,570	\$8,977,883	\$5,283,850
Per Capita Debt:	\$36	\$310	\$212
General Obligation Debt over EAV:	0.29%	7.76%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$47	\$
Revenue Collected During FY 16:	\$	\$598,737	\$
Expenditures During FY 16:	\$	\$628,132	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$21	\$
Operating Income (loss):	\$	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	0.00%	68.77%	0.00%
Ending Retained Earnings for FY 16:	\$	\$1,392,885	\$
Per Capita Ending Retained Earnings:	\$	\$46	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$8,901,254	\$8,977,883	\$5,283,850
Per Capita Debt:	\$153	\$310	\$212
General Obligation Debt over EAV:	0.07%	7.76%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$6,088,229	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	\$104	\$47	\$
Revenue Collected During FY 16:	\$2,768,346	\$598,737	\$
Expenditures During FY 16:	\$2,794,089	\$628,132	\$
Per Capita Revenue:	\$47	\$20	\$
Per Capita Expenditures:	\$48	\$21	\$
Operating Income (loss):	-\$25,743	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	242.41%	68.77%	0.00%
Ending Retained Earnings for FY 16:	\$6,773,040	\$1,392,885	\$
Per Capita Ending Retained Earnings:	\$116	\$46	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Downers Grove Park District		
Unit Code:	022/070/12	County:	Dupage
Fiscal Year End:	12/31/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,511,025		
Equalized Assessed Valuation:	\$2,242,789,906		
Population:	49,504		
Employees:			
	Full Time:	56	
	Part Time:	370	
	Salaries Paid:	\$4,753,254	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$4,801,699	\$3,178,880	\$1,640,590
Per Capita Beginning Fund Balance:	\$97	\$115	\$84
Revenue Collected During FY 16:	\$10,941,137	\$6,689,812	\$3,500,001
Expenditures During FY 16:	\$9,386,041	\$6,287,293	\$3,333,778
Per Capita Revenue:	\$221	\$235	\$166
Per Capita Expenditures:	\$190	\$221	\$155
Revenues over (under) Expenditures:	\$1,555,096	\$402,518	\$233,262
Ratio of Fund Balance to Expenditures:	54.40%	62.02%	53.34%
Ending Fund Balance for FY 16:	\$5,105,688	\$3,327,432	\$1,874,017
Per Capita Ending Fund Balance:	\$103	\$125	\$86

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,037,753	\$1,500,974	\$800,195
Total Unrestricted Net Assets:	-\$582,618	\$2,502,018	\$1,250,105



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$19,183,018	\$8,977,883	\$5,283,850
Per Capita Debt:	\$388	\$310	\$212
General Obligation Debt over EAV:	0.63%	7.76%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,499,836	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	\$50	\$47	\$
Revenue Collected During FY 16:	\$1,076,840	\$598,737	\$
Expenditures During FY 16:	\$977,642	\$628,132	\$
Per Capita Revenue:	\$22	\$20	\$
Per Capita Expenditures:	\$20	\$21	\$
Operating Income (loss):	\$99,198	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	250.64%	68.77%	0.00%
Ending Retained Earnings for FY 16:	\$2,450,324	\$1,392,885	\$
Per Capita Ending Retained Earnings:	\$49	\$46	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Forman Park District**

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

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$200,000**

Equalized Assessed Valuation: **\$57,500,533**

Population: **3,200**

Employees:

 Full Time:

 Part Time: **28**

 Salaries Paid: **\$40,042**

Blended Component Units

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$48,052	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$15	\$64	\$31
Revenue Collected During FY 16:	\$181,830	\$213,157	\$125,160
Expenditures During FY 16:	\$184,406	\$212,952	\$130,176
Per Capita Revenue:	\$57	\$70	\$42
Per Capita Expenditures:	\$58	\$69	\$40
Revenues over (under) Expenditures:	-\$2,576	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	24.66%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$45,476	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$14	\$67	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,100	\$
Total Unreserved Funds:	\$45,476	\$30,569	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$75,729	\$
Total Unrestricted Net Assets:	\$	\$72,441	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$94,000	\$243,526	\$
Per Capita Debt:	\$29	\$54	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$32,359	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$14,025	\$
Expenditures During FY 16:	\$	\$15,408	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,382	\$
Ratio of Retained Earnings to Expenditures:	0.00%	27.53%	0.00%
Ending Retained Earnings for FY 16:	\$	\$31,526	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL YEAR 2016

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 16:	\$1,259,170	\$3,178,880	\$1,640,590
Per Capita Beginning Fund Balance:	\$71	\$115	\$84
Revenue Collected During FY 16:	\$2,405,924	\$6,689,812	\$3,500,001
Expenditures During FY 16:	\$2,367,779	\$6,287,293	\$3,333,778
Per Capita Revenue:	\$135	\$235	\$166
Per Capita Expenditures:	\$133	\$221	\$155
Revenues over (under) Expenditures:	\$38,145	\$402,518	\$233,262
Ratio of Fund Balance to Expenditures:	54.79%	62.02%	53.34%
Ending Fund Balance for FY 16:	\$1,297,315	\$3,327,432	\$1,874,017
Per Capita Ending Fund Balance:	\$73	\$125	\$86

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:	\$739,401	\$1,500,974	\$800,195
Total Unrestricted Net Assets:	\$59,759	\$2,502,018	\$1,250,105



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,544,517	\$8,977,883	\$5,283,850
Per Capita Debt:	\$87	\$310	\$212
General Obligation Debt over EAV:	0.06%	7.76%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$47	\$
Revenue Collected During FY 16:	\$	\$598,737	\$
Expenditures During FY 16:	\$	\$628,132	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$21	\$
Operating Income (loss):	\$	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	0.00%	68.77%	0.00%
Ending Retained Earnings for FY 16:	\$	\$1,392,885	\$
Per Capita Ending Retained Earnings:	\$	\$46	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Fairfield Park District**

Unit Code: **096/010/12** County: **Wayne**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,056,088**

Equalized Assessed Valuation: **\$43,574,457**

Population: **5,436**

Employees:

 Full Time: **3**

 Part Time: **18**

 Salaries Paid: **\$149,265**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$339,483	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$62	\$64	\$31
Revenue Collected During FY 16:	\$397,786	\$213,157	\$125,160
Expenditures During FY 16:	\$297,112	\$212,952	\$130,176
Per Capita Revenue:	\$73	\$70	\$42
Per Capita Expenditures:	\$55	\$69	\$40
Revenues over (under) Expenditures:	\$100,674	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	148.15%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$440,157	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$81	\$67	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,100	\$
Total Unreserved Funds:	\$	\$30,569	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$200,153	\$75,729	\$
Total Unrestricted Net Assets:	\$347,700	\$72,441	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$175,000	\$243,526	\$
Per Capita Debt:	\$32	\$54	\$
General Obligation Debt over EAV:	0.40%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$32,359	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$14,025	\$
Expenditures During FY 16:	\$	\$15,408	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,382	\$
Ratio of Retained Earnings to Expenditures:	0.00%	27.53%	0.00%
Ending Retained Earnings for FY 16:	\$	\$31,526	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$5,521,712	\$8,977,883	\$5,283,850
Per Capita Debt:	\$239	\$310	\$212
General Obligation Debt over EAV:	0.00%	7.76%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$4,458,366	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	\$193	\$47	\$
Revenue Collected During FY 16:	\$1,640,130	\$598,737	\$
Expenditures During FY 16:	\$1,974,250	\$628,132	\$
Per Capita Revenue:	\$71	\$20	\$
Per Capita Expenditures:	\$86	\$21	\$
Operating Income (loss):	-\$334,120	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	215.57%	68.77%	0.00%
Ending Retained Earnings for FY 16:	\$4,255,795	\$1,392,885	\$
Per Capita Ending Retained Earnings:	\$184	\$46	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Delavan Twp Park District**

Unit Code: 090/010/12 County: Tazewell

Fiscal Year End: 5/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$127,500

Equalized Assessed Valuation: \$34,242,176

Population: 2,206

Employees:

 Full Time:

 Part Time: 16

 Salaries Paid: \$21,572

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$53,281	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$24	\$64	\$31
Revenue Collected During FY 16:	\$71,346	\$213,157	\$125,160
Expenditures During FY 16:	\$86,926	\$212,952	\$130,176
Per Capita Revenue:	\$32	\$70	\$42
Per Capita Expenditures:	\$39	\$69	\$40
Revenues over (under) Expenditures:	-\$15,580	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	43.37%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$37,701	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$17	\$67	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,100	\$
Total Unreserved Funds:	\$37,701	\$30,569	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$75,729	\$
Total Unrestricted Net Assets:	\$	\$72,441	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$243,526	\$
Per Capita Debt:	\$	\$54	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$32,359	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$14,025	\$
Expenditures During FY 16:	\$	\$15,408	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,382	\$
Ratio of Retained Earnings to Expenditures:	0.00%	27.53%	0.00%
Ending Retained Earnings for FY 16:	\$	\$31,526	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,390,000	\$8,977,883	\$5,283,850
Per Capita Debt:	\$54	\$310	\$212
General Obligation Debt over EAV:	0.66%	7.76%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,530,993	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	\$98	\$47	\$
Revenue Collected During FY 16:	\$927,150	\$598,737	\$
Expenditures During FY 16:	\$995,535	\$628,132	\$
Per Capita Revenue:	\$36	\$20	\$
Per Capita Expenditures:	\$38	\$21	\$
Operating Income (loss):	-\$68,385	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	254.65%	68.77%	0.00%
Ending Retained Earnings for FY 16:	\$2,535,089	\$1,392,885	\$
Per Capita Ending Retained Earnings:	\$98	\$46	\$



FISCAL YEAR 2016

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 16:	-\$22,992	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	-\$5	\$64	\$31
Revenue Collected During FY 16:	\$191,148	\$213,157	\$125,160
Expenditures During FY 16:	\$152,323	\$212,952	\$130,176
Per Capita Revenue:	\$38	\$70	\$42
Per Capita Expenditures:	\$30	\$69	\$40
Revenues over (under) Expenditures:	\$38,825	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	10.39%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$15,833	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$3	\$67	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,100	\$
Total Unreserved Funds:	\$15,833	\$30,569	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$75,729	\$
Total Unrestricted Net Assets:	\$	\$72,441	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$243,526	\$
Per Capita Debt:	\$	\$54	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$32,359	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$14,025	\$
Expenditures During FY 16:	\$	\$15,408	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,382	\$
Ratio of Retained Earnings to Expenditures:	0.00%	27.53%	0.00%
Ending Retained Earnings for FY 16:	\$	\$31,526	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$571,905	\$243,526	\$
Per Capita Debt:	\$10	\$54	\$
General Obligation Debt over EAV:	0.19%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$32,359	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$14,025	\$
Expenditures During FY 16:	\$	\$15,408	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,382	\$
Ratio of Retained Earnings to Expenditures:	0.00%	27.53%	0.00%
Ending Retained Earnings for FY 16:	\$	\$31,526	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Eldorado-Raleigh Pleasure Park District**

Unit Code: 082/010/12 County: Saline

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$500,000

Equalized Assessed Valuation: \$22,000,000

Population: 4,800

Employees:

 Full Time: 3

 Part Time: 11

 Salaries Paid: \$64,464

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$460,427	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$96	\$64	\$31
Revenue Collected During FY 16:	\$299,490	\$213,157	\$125,160
Expenditures During FY 16:	\$464,504	\$212,952	\$130,176
Per Capita Revenue:	\$62	\$70	\$42
Per Capita Expenditures:	\$97	\$69	\$40
Revenues over (under) Expenditures:	-\$165,014	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	143.12%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$664,781	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$138	\$67	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,100	\$
Total Unreserved Funds:	\$	\$30,569	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$303,481	\$75,729	\$
Total Unrestricted Net Assets:	\$361,300	\$72,441	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$369,368	\$243,526	\$
Per Capita Debt:	\$77	\$54	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$32,359	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$14,025	\$
Expenditures During FY 16:	\$	\$15,408	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,382	\$
Ratio of Retained Earnings to Expenditures:	0.00%	27.53%	0.00%
Ending Retained Earnings for FY 16:	\$	\$31,526	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Douglas Park District**

Unit Code: **038/010/12** County: **Iroquois**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$115,217**

Equalized Assessed Valuation: **\$31,657,623**

Population: **20,980**

Employees:

 Full Time: **2**

 Part Time: **1**

 Salaries Paid: **\$12,180**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$56,917	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$3	\$64	\$31
Revenue Collected During FY 16:	\$73,647	\$213,157	\$125,160
Expenditures During FY 16:	\$87,344	\$212,952	\$130,176
Per Capita Revenue:	\$4	\$70	\$42
Per Capita Expenditures:	\$4	\$69	\$40
Revenues over (under) Expenditures:	-\$13,697	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	49.48%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$43,220	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$2	\$67	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,100	\$
Total Unreserved Funds:	\$	\$30,569	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$75,729	\$
Total Unrestricted Net Assets:	\$	\$72,441	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$243,526	\$
Per Capita Debt:	\$	\$54	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$32,359	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$14,025	\$
Expenditures During FY 16:	\$	\$15,408	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,382	\$
Ratio of Retained Earnings to Expenditures:	0.00%	27.53%	0.00%
Ending Retained Earnings for FY 16:	\$	\$31,526	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$243,526	\$
Per Capita Debt:	\$	\$54	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$32,359	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$14,025	\$
Expenditures During FY 16:	\$	\$15,408	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,382	\$
Ratio of Retained Earnings to Expenditures:	0.00%	27.53%	0.00%
Ending Retained Earnings for FY 16:	\$	\$31,526	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$7,024,890	\$8,977,883	\$5,283,850
Per Capita Debt:	\$380	\$310	\$212
General Obligation Debt over EAV:	1.28%	7.76%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$3,839,124	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	\$208	\$47	\$
Revenue Collected During FY 16:	\$378,659	\$598,737	\$
Expenditures During FY 16:	\$343,287	\$628,132	\$
Per Capita Revenue:	\$20	\$20	\$
Per Capita Expenditures:	\$19	\$21	\$
Operating Income (loss):	\$35,372	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	1122.84%	68.77%	0.00%
Ending Retained Earnings for FY 16:	\$3,854,554	\$1,392,885	\$
Per Capita Ending Retained Earnings:	\$208	\$46	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$15,579,224	\$8,977,883	\$5,283,850
Per Capita Debt:	\$213	\$310	\$212
General Obligation Debt over EAV:	0.54%	7.76%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$47	\$
Revenue Collected During FY 16:	\$	\$598,737	\$
Expenditures During FY 16:	\$	\$628,132	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$21	\$
Operating Income (loss):	\$	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	0.00%	68.77%	0.00%
Ending Retained Earnings for FY 16:	\$	\$1,392,885	\$
Per Capita Ending Retained Earnings:	\$	\$46	\$



FISCAL YEAR 2016

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 16:	\$9,489	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$5	\$64	\$31
Revenue Collected During FY 16:	\$92,865	\$213,157	\$125,160
Expenditures During FY 16:	\$88,364	\$212,952	\$130,176
Per Capita Revenue:	\$48	\$70	\$42
Per Capita Expenditures:	\$45	\$69	\$40
Revenues over (under) Expenditures:	\$4,501	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	15.83%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$13,990	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$7	\$67	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,100	\$
Total Unreserved Funds:	\$	\$30,569	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$75,729	\$
Total Unrestricted Net Assets:	\$	\$72,441	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$243,526	\$
Per Capita Debt:	\$	\$54	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$32,359	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$14,025	\$
Expenditures During FY 16:	\$	\$15,408	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,382	\$
Ratio of Retained Earnings to Expenditures:	0.00%	27.53%	0.00%
Ending Retained Earnings for FY 16:	\$	\$31,526	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$586,159	\$243,526	\$
Per Capita Debt:	\$309	\$54	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$32,359	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$14,025	\$
Expenditures During FY 16:	\$	\$15,408	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,382	\$
Ratio of Retained Earnings to Expenditures:	0.00%	27.53%	0.00%
Ending Retained Earnings for FY 16:	\$	\$31,526	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$353,592	\$8,977,883	\$5,283,850
Per Capita Debt:	\$23	\$310	\$212
General Obligation Debt over EAV:	0.00%	7.76%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$47	\$
Revenue Collected During FY 16:	\$	\$598,737	\$
Expenditures During FY 16:	\$	\$628,132	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$21	\$
Operating Income (loss):	\$	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	0.00%	68.77%	0.00%
Ending Retained Earnings for FY 16:	\$	\$1,392,885	\$
Per Capita Ending Retained Earnings:	\$	\$46	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,869,137	\$8,977,883	\$5,283,850
Per Capita Debt:	\$61	\$310	\$212
General Obligation Debt over EAV:	0.00%	7.76%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$4,510,878	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	\$148	\$47	\$
Revenue Collected During FY 16:	\$1,130,056	\$598,737	\$
Expenditures During FY 16:	\$1,891,945	\$628,132	\$
Per Capita Revenue:	\$37	\$20	\$
Per Capita Expenditures:	\$62	\$21	\$
Operating Income (loss):	-\$761,889	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	207.01%	68.77%	0.00%
Ending Retained Earnings for FY 16:	\$3,916,458	\$1,392,885	\$
Per Capita Ending Retained Earnings:	\$129	\$46	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Deerfield Park District**

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

Fiscal Year End: **12/31/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$28,255,677**

Equalized Assessed Valuation: **\$1,191,585,769**

Population: **19,019**

Employees:

 Full Time: **37**

 Part Time: **664**

 Salaries Paid: **\$5,646,885**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$13,388,675	\$3,178,880	\$1,640,590
Per Capita Beginning Fund Balance:	\$704	\$115	\$84
Revenue Collected During FY 16:	\$11,580,735	\$6,689,812	\$3,500,001
Expenditures During FY 16:	\$10,225,670	\$6,287,293	\$3,333,778
Per Capita Revenue:	\$609	\$235	\$166
Per Capita Expenditures:	\$538	\$221	\$155
Revenues over (under) Expenditures:	\$1,355,065	\$402,518	\$233,262
Ratio of Fund Balance to Expenditures:	146.95%	62.02%	53.34%
Ending Fund Balance for FY 16:	\$15,026,730	\$3,327,432	\$1,874,017
Per Capita Ending Fund Balance:	\$790	\$125	\$86

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:	\$425,084	\$1,500,974	\$800,195
Total Unrestricted Net Assets:	\$15,189,519	\$2,502,018	\$1,250,105



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$2,275,000	\$8,977,883	\$5,283,850
Per Capita Debt:	\$120	\$310	\$212
General Obligation Debt over EAV:	0.14%	7.76%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$4,031.880	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	\$212	\$47	\$
Revenue Collected During FY 16:	\$2,475.107	\$598,737	\$
Expenditures During FY 16:	\$2,458.841	\$628,132	\$
Per Capita Revenue:	\$130	\$20	\$
Per Capita Expenditures:	\$129	\$21	\$
Operating Income (loss):	\$16.266	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	153.13%	68.77%	0.00%
Ending Retained Earnings for FY 16:	\$3,765.156	\$1,392,885	\$
Per Capita Ending Retained Earnings:	\$198	\$46	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$243,526	\$
Per Capita Debt:	\$	\$54	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$32,359	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$4	\$
Revenue Collected During FY 16:	\$	\$14,025	\$
Expenditures During FY 16:	\$	\$15,408	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$1,382	\$
Ratio of Retained Earnings to Expenditures:	0.00%	27.53%	0.00%
Ending Retained Earnings for FY 16:	\$	\$31,526	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Fox Valley Park District		
Unit Code:	045/050/12	County:	Kane
Fiscal Year End:	12/31/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$93,048,694		
Equalized Assessed Valuation:	\$3,689,509,887		
Population:	233,000		
Employees:			
Full Time:	102		
Part Time:	533		
Salaries Paid:	\$12,388,250		

Blended Component Units

Number Submitted = 1
Fox Valley Park District Aquatics

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$21,311,718	\$3,178,880	\$1,640,590
Per Capita Beginning Fund Balance:	\$91	\$115	\$84
Revenue Collected During FY 16:	\$49,112,238	\$6,689,812	\$3,500,001
Expenditures During FY 16:	\$41,526,377	\$6,287,293	\$3,333,778
Per Capita Revenue:	\$211	\$235	\$166
Per Capita Expenditures:	\$178	\$221	\$155
Revenues over (under) Expenditures:	\$7,585,861	\$402,518	\$233,262
Ratio of Fund Balance to Expenditures:	54.19%	62.02%	53.34%
Ending Fund Balance for FY 16:	\$22,501,169	\$3,327,432	\$1,874,017
Per Capita Ending Fund Balance:	\$97	\$125	\$86

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,050,539	\$1,500,974	\$800,195
Total Unrestricted Net Assets:	\$25,554,870	\$2,502,018	\$1,250,105



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$44,419,627	\$8,977,883	\$5,283,850
Per Capita Debt:	\$191	\$310	\$212
General Obligation Debt over EAV:	1.01%	7.76%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$47	\$
Revenue Collected During FY 16:	\$	\$598,737	\$
Expenditures During FY 16:	\$	\$628,132	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$21	\$
Operating Income (loss):	\$	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	0.00%	68.77%	0.00%
Ending Retained Earnings for FY 16:	\$	\$1,392,885	\$
Per Capita Ending Retained Earnings:	\$	\$46	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$845,990	\$8,977,883	\$5,283,850
Per Capita Debt:	\$91	\$310	\$212
General Obligation Debt over EAV:	0.33%	7.76%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$47	\$
Revenue Collected During FY 16:	\$	\$598,737	\$
Expenditures During FY 16:	\$	\$628,132	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$21	\$
Operating Income (loss):	\$	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	0.00%	68.77%	0.00%
Ending Retained Earnings for FY 16:	\$	\$1,392,885	\$
Per Capita Ending Retained Earnings:	\$	\$46	\$