





# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$2,616,400	\$8,977,883	\$5,283,850
Per Capita Debt:	\$131	\$310	\$212
General Obligation Debt over EAV:	1.25%	7.76%	0.43%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	-\$9.855	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$47	\$
Revenue Collected During FY 16:	\$150.692	\$598,737	\$
Expenditures During FY 16:	\$148.902	\$628,132	\$
Per Capita Revenue:	\$8	\$20	\$
Per Capita Expenditures:	\$7	\$21	\$
Operating Income (loss):	\$1.790	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	-5.42%	68.77%	0.00%
Ending Retained Earnings for FY 16:	-\$8.065	\$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: **Mt. Sterling Park District**

Unit Code: 005/010/12 County: Brown

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$90,200

Equalized Assessed Valuation: \$33,567,369

Population: 2,000

Employees:

Full Time:

Part Time: 15

Salaries Paid: \$23,550

#### 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:	\$35,022	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$18	\$64	\$31
Revenue Collected During FY 16:	\$91,771	\$213,157	\$125,160
Expenditures During FY 16:	\$63,947	\$212,952	\$130,176
Per Capita Revenue:	\$46	\$70	\$42
Per Capita Expenditures:	\$32	\$69	\$40
Revenues over (under) Expenditures:	\$27,824	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	64.66%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$41,346	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$21	\$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:	\$41,346	\$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:	\$16,133	\$243,526	\$
Per Capita Debt:	\$8	\$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:	\$6,648	\$32,359	\$
Per Capita Beginning Retained Earnings for FY 16:	\$3	\$4	\$
Revenue Collected During FY 16:	\$37,970	\$14,025	\$
Expenditures During FY 16:	\$51,487	\$15,408	\$
Per Capita Revenue:	\$19	\$2	\$
Per Capita Expenditures:	\$26	\$2	\$
Operating Income (loss):	-\$13,517	-\$1,382	\$
Ratio of Retained Earnings to Expenditures:	28.42%	27.53%	0.00%
Ending Retained Earnings for FY 16:	\$14,631	\$31,526	\$
Per Capita Ending Retained Earnings:	\$7	\$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:	\$767,684	\$8,977,883	\$5,283,850
Per Capita Debt:	\$356	\$310	\$212
General Obligation Debt over EAV:	0.15%	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:	\$1,886,126	\$8,977,883	\$5,283,850
Per Capita Debt:	\$239	\$310	\$212
General Obligation Debt over EAV:	0.15%	7.76%	0.43%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$1,337,267	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	\$170	\$47	\$
Revenue Collected During FY 16:	\$1,487,312	\$598,737	\$
Expenditures During FY 16:	\$1,322,863	\$628,132	\$
Per Capita Revenue:	\$189	\$20	\$
Per Capita Expenditures:	\$168	\$21	\$
Operating Income (loss):	\$164,449	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	109.51%	68.77%	0.00%
Ending Retained Earnings for FY 16:	\$1,448,703	\$1,392,885	\$
Per Capita Ending Retained Earnings:	\$184	\$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:	\$33,904,696	\$8,977,883	\$5,283,850
Per Capita Debt:	\$239	\$310	\$212
General Obligation Debt over EAV:	0.12%	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:	\$1,640,000	\$8,977,883	\$5,283,850
Per Capita Debt:	\$167	\$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: **Neoga Park District**

Unit Code: **018/015/12** County: **Cumberland**

Fiscal Year End: **4/1/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$116,359**

Equalized Assessed Valuation: **\$201,789**

Population: **3,124**

Employees:

    Full Time:

    Part Time: **8**

    Salaries Paid: **\$18,131**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$54,816</b>	<b>\$162,537</b>	<b>\$67,760</b>
Per Capita Beginning Fund Balance:	<b>\$18</b>	<b>\$64</b>	<b>\$31</b>
Revenue Collected During FY 16:	<b>\$113,223</b>	<b>\$213,157</b>	<b>\$125,160</b>
Expenditures During FY 16:	<b>\$116,359</b>	<b>\$212,952</b>	<b>\$130,176</b>
Per Capita Revenue:	<b>\$36</b>	<b>\$70</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$37</b>	<b>\$69</b>	<b>\$40</b>
Revenues over (under) Expenditures:	<b>-\$3,136</b>	<b>\$205</b>	<b>\$1,755</b>
Ratio of Fund Balance to Expenditures:	<b>44.41%</b>	<b>223.40%</b>	<b>82.85%</b>
Ending Fund Balance for FY 16:	<b>\$51,680</b>	<b>\$172,222</b>	<b>\$71,796</b>
Per Capita Ending Fund Balance:	<b>\$17</b>	<b>\$67</b>	<b>\$31</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$9,100</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$60,352</b>	<b>\$30,569</b>	<b>\$</b>

##### Net Assets

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



# 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:	Olympia Fields Park District		
Unit Code:	016/550/12	County:	Cook
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,639,639		
Equalized Assessed Valuation:	\$121,010,168		
Population:	4,988		
Employees:			
	Full Time:	4	
	Part Time:	26	
	Salaries Paid:	\$363,466	

Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$102,811</b>	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	<b>\$21</b>	\$64	\$31
Revenue Collected During FY 16:	<b>\$823,859</b>	\$213,157	\$125,160
Expenditures During FY 16:	<b>\$1,043,534</b>	\$212,952	\$130,176
Per Capita Revenue:	<b>\$165</b>	\$70	\$42
Per Capita Expenditures:	<b>\$209</b>	\$69	\$40
Revenues over (under) Expenditures:	<b>-\$219,675</b>	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	<b>6.78%</b>	223.40%	82.85%
Ending Fund Balance for FY 16:	<b>\$70,790</b>	\$172,222	\$71,796
Per Capita Ending Fund Balance:	<b>\$14</b>	\$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:	<b>\$248,981</b>	\$75,729	\$
Total Unrestricted Net Assets:	<b>-\$334,929</b>	\$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:	\$1,405,914	\$243,526	\$
Per Capita Debt:	\$282	\$54	\$
General Obligation Debt over EAV:	1.14%	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:	\$27,699,392	\$8,977,883	\$5,283,850
Per Capita Debt:	\$530	\$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

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

### Local Government Profile

Unit Name:	Oak Lawn Park District		
Unit Code:	016/530/12	County:	Cook
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$17,598,269		
Equalized Assessed Valuation:	\$976,403,403		
Population:	56,690		
Employees:			
	Full Time:	56	
	Part Time:	627	
	Salaries Paid:	\$5,138,360	

Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$2,408,582</b>	\$3,178,880	\$1,640,590
Per Capita Beginning Fund Balance:	<b>\$42</b>	\$115	\$84
Revenue Collected During FY 16:	<b>\$6,943,252</b>	\$6,689,812	\$3,500,001
Expenditures During FY 16:	<b>\$6,176,726</b>	\$6,287,293	\$3,333,778
Per Capita Revenue:	<b>\$122</b>	\$235	\$166
Per Capita Expenditures:	<b>\$109</b>	\$221	\$155
Revenues over (under) Expenditures:	<b>\$766,526</b>	\$402,518	\$233,262
Ratio of Fund Balance to Expenditures:	<b>39.47%</b>	62.02%	53.34%
Ending Fund Balance for FY 16:	<b>\$2,438,162</b>	\$3,327,432	\$1,874,017
Per Capita Ending Fund Balance:	<b>\$43</b>	\$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:	<b>\$821,151</b>	\$1,500,974	\$800,195
Total Unrestricted Net Assets:	<b>\$4,934,829</b>	\$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:	\$5,061,205	\$8,977,883	\$5,283,850
Per Capita Debt:	\$89	\$310	\$212
General Obligation Debt over EAV:	0.20%	7.76%	0.43%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$15,790,838	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	\$279	\$47	\$
Revenue Collected During FY 16:	\$3,579,910	\$598,737	\$
Expenditures During FY 16:	\$3,944,371	\$628,132	\$
Per Capita Revenue:	\$63	\$20	\$
Per Capita Expenditures:	\$70	\$21	\$
Operating Income (loss):	-\$364,461	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	390.87%	68.77%	0.00%
Ending Retained Earnings for FY 16:	\$15,417,245	\$1,392,885	\$
Per Capita Ending Retained Earnings:	\$272	\$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:	\$2,453,700	\$8,977,883	\$5,283,850
Per Capita Debt:	\$87	\$310	\$212
General Obligation Debt over EAV:	0.34%	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:	\$	\$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:	<b>\$7,675,000</b>	<b>\$8,977,883</b>	<b>\$5,283,850</b>
Per Capita Debt:	<b>\$231</b>	<b>\$310</b>	<b>\$212</b>
General Obligation Debt over EAV:	<b>0.35%</b>	<b>7.76%</b>	<b>0.43%</b>

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Milford Township Park District**

Unit Code: **038/020/12** County: **Iroquois**

Fiscal Year End: **8/31/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$185,500**

Equalized Assessed Valuation: **\$17,292,846**

Population: **1,659**

Employees:

    Full Time:

    Part Time: **19**

    Salaries Paid: **\$22,498**

#### 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:	<b>\$54,526</b>	<b>\$162,537</b>	<b>\$67,760</b>
Per Capita Beginning Fund Balance:	<b>\$33</b>	<b>\$64</b>	<b>\$31</b>
Revenue Collected During FY 16:	<b>\$83,447</b>	<b>\$213,157</b>	<b>\$125,160</b>
Expenditures During FY 16:	<b>\$93,927</b>	<b>\$212,952</b>	<b>\$130,176</b>
Per Capita Revenue:	<b>\$50</b>	<b>\$70</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$57</b>	<b>\$69</b>	<b>\$40</b>
Revenues over (under) Expenditures:	<b>-\$10,480</b>	<b>\$205</b>	<b>\$1,755</b>
Ratio of Fund Balance to Expenditures:	<b>46.89%</b>	<b>223.40%</b>	<b>82.85%</b>
Ending Fund Balance for FY 16:	<b>\$44,046</b>	<b>\$172,222</b>	<b>\$71,796</b>
Per Capita Ending Fund Balance:	<b>\$27</b>	<b>\$67</b>	<b>\$31</b>

##### Equity

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

##### Net Assets

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



# 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:	\$754,559	\$8,977,883	\$5,283,850
Per Capita Debt:	\$49	\$310	\$212
General Obligation Debt over EAV:	0.16%	7.76%	0.43%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$880,279	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	\$57	\$47	\$
Revenue Collected During FY 16:	\$1,240,022	\$598,737	\$
Expenditures During FY 16:	\$945,930	\$628,132	\$
Per Capita Revenue:	\$80	\$20	\$
Per Capita Expenditures:	\$61	\$21	\$
Operating Income (loss):	\$294,092	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	74.25%	68.77%	0.00%
Ending Retained Earnings for FY 16:	\$702,371	\$1,392,885	\$
Per Capita Ending Retained Earnings:	\$45	\$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:

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:	<b>\$9,763,831</b>	\$3,178,880	\$1,640,590
Per Capita Beginning Fund Balance:	<b>\$325</b>	\$115	\$84
Revenue Collected During FY 16:	<b>\$6,463,411</b>	\$6,689,812	\$3,500,001
Expenditures During FY 16:	<b>\$6,018,727</b>	\$6,287,293	\$3,333,778
Per Capita Revenue:	<b>\$215</b>	\$235	\$166
Per Capita Expenditures:	<b>\$201</b>	\$221	\$155
Revenues over (under) Expenditures:	<b>\$444,684</b>	\$402,518	\$233,262
Ratio of Fund Balance to Expenditures:	<b>164.88%</b>	62.02%	53.34%
Ending Fund Balance for FY 16:	<b>\$9,923,485</b>	\$3,327,432	\$1,874,017
Per Capita Ending Fund Balance:	<b>\$331</b>	\$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:	<b>\$1,469,193</b>	\$1,500,974	\$800,195
Total Unrestricted Net Assets:	<b>\$5,064,550</b>	\$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:	<b>\$28,013,638</b>	<b>\$8,977,883</b>	<b>\$5,283,850</b>
Per Capita Debt:	<b>\$934</b>	<b>\$310</b>	<b>\$212</b>
General Obligation Debt over EAV:	<b>3.08%</b>	<b>7.76%</b>	<b>0.43%</b>

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$14,880,304</b>	<b>\$1,510,904</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$496</b>	<b>\$47</b>	<b>\$</b>
Revenue Collected During FY 16:	<b>\$2,355,136</b>	<b>\$598,737</b>	<b>\$</b>
Expenditures During FY 16:	<b>\$2,309,634</b>	<b>\$628,132</b>	<b>\$</b>
Per Capita Revenue:	<b>\$79</b>	<b>\$20</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$77</b>	<b>\$21</b>	<b>\$</b>
Operating Income (loss):	<b>\$45,502</b>	<b>-\$29,395</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>646.29%</b>	<b>68.77%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 16:	<b>\$14,926,874</b>	<b>\$1,392,885</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$498</b>	<b>\$46</b>	<b>\$</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Mt. Prospect Park District	
<b>Unit Code:</b>	016/470/12	<b>County:</b> Cook
<b>Fiscal Year End:</b>	12/31/2016	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$20,741,073	
<b>Equalized Assessed Valuation:</b>	\$1,406,791,676	
<b>Population:</b>	54,771	
<b>Employees:</b>		
	<b>Full Time:</b>	97
	<b>Part Time:</b>	309
	<b>Salaries Paid:</b>	\$6,119,158

Blended Component Units	

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$4,258,933	\$3,178,880	\$1,640,590
Per Capita Beginning Fund Balance:	\$78	\$115	\$84
Revenue Collected During FY 16:	\$12,800,141	\$6,689,812	\$3,500,001
Expenditures During FY 16:	\$12,921,342	\$6,287,293	\$3,333,778
Per Capita Revenue:	\$234	\$235	\$166
Per Capita Expenditures:	\$236	\$221	\$155
Revenues over (under) Expenditures:	-\$121,201	\$402,518	\$233,262
Ratio of Fund Balance to Expenditures:	32.02%	62.02%	53.34%
Ending Fund Balance for FY 16:	\$4,137,728	\$3,327,432	\$1,874,017
Per Capita Ending Fund Balance:	\$76	\$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:	\$3,500,284	\$1,500,974	\$800,195
Total Unrestricted Net Assets:	\$7,519,700	\$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:	\$23,257,788	\$8,977,883	\$5,283,850
Per Capita Debt:	\$425	\$310	\$212
General Obligation Debt over EAV:	1.53%	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

<b>Unit Name:</b>	Morton Grove Park District		
<b>Unit Code:</b>	016/460/12	<b>County:</b>	Cook
<b>Fiscal Year End:</b>	4/30/2016		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$6,241,965		
<b>Equalized Assessed Valuation:</b>	\$680,147,457		
<b>Population:</b>	23,676		
<b>Employees:</b>			
<b>Full Time:</b>	23		
<b>Part Time:</b>	250		
<b>Salaries Paid:</b>	\$2,121,099		

**Blended Component Units**

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$1,137,922</b>	\$3,178,880	\$1,640,590
Per Capita Beginning Fund Balance:	<b>\$48</b>	\$115	\$84
Revenue Collected During FY 16:	<b>\$4,224,349</b>	\$6,689,812	\$3,500,001
Expenditures During FY 16:	<b>\$4,220,624</b>	\$6,287,293	\$3,333,778
Per Capita Revenue:	<b>\$178</b>	\$235	\$166
Per Capita Expenditures:	<b>\$178</b>	\$221	\$155
Revenues over (under) Expenditures:	<b>\$3,725</b>	\$402,518	\$233,262
Ratio of Fund Balance to Expenditures:	<b>27.30%</b>	62.02%	53.34%
Ending Fund Balance for FY 16:	<b>\$1,152,186</b>	\$3,327,432	\$1,874,017
Per Capita Ending Fund Balance:	<b>\$49</b>	\$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:	<b>\$1,214,064</b>	\$1,500,974	\$800,195
Total Unrestricted Net Assets:	<b>\$577,577</b>	\$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:	<b>\$8,964,000</b>	<b>\$8,977,883</b>	<b>\$5,283,850</b>
Per Capita Debt:	<b>\$379</b>	<b>\$310</b>	<b>\$212</b>
General Obligation Debt over EAV:	<b>1.32%</b>	<b>7.76%</b>	<b>0.43%</b>

#### Enterprise Funds

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



# 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:	Midlothian Park District		
Unit Code:	016/450/12	County:	Cook
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,694,132		
Equalized Assessed Valuation:	\$172,006,670		
Population:	14,896		
Employees:			
Full Time:			10
Part Time:			43
Salaries Paid:			\$527,414

#### Blended Component Units


#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,115,712	\$3,178,880	\$1,640,590
Per Capita Beginning Fund Balance:	\$75	\$115	\$84
Revenue Collected During FY 16:	\$1,343,952	\$6,689,812	\$3,500,001
Expenditures During FY 16:	\$1,452,716	\$6,287,293	\$3,333,778
Per Capita Revenue:	\$90	\$235	\$166
Per Capita Expenditures:	\$98	\$221	\$155
Revenues over (under) Expenditures:	-\$108,764	\$402,518	\$233,262
Ratio of Fund Balance to Expenditures:	69.31%	62.02%	53.34%
Ending Fund Balance for FY 16:	\$1,006,948	\$3,327,432	\$1,874,017
Per Capita Ending Fund Balance:	\$68	\$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:	\$87,955	\$1,500,974	\$800,195
Total Unrestricted Net Assets:	\$696,536	\$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:	\$267,000	\$8,977,883	\$5,283,850
Per Capita Debt:	\$18	\$310	\$212
General Obligation Debt over EAV:	0.16%	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: **Memorial Park District**

Unit Code: **016/440/12** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,852,789**

Equalized Assessed Valuation: **\$495,456,338**

Population: **40,000**

Employees:

    Full Time: **17**

    Part Time: **135**

    Salaries Paid: **\$1,330,843**

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$1,564,503</b>	<b>\$3,178,880</b>	<b>\$1,640,590</b>
Per Capita Beginning Fund Balance:	<b>\$39</b>	<b>\$115</b>	<b>\$84</b>
Revenue Collected During FY 16:	<b>\$3,147,161</b>	<b>\$6,689,812</b>	<b>\$3,500,001</b>
Expenditures During FY 16:	<b>\$2,743,982</b>	<b>\$6,287,293</b>	<b>\$3,333,778</b>
Per Capita Revenue:	<b>\$79</b>	<b>\$235</b>	<b>\$166</b>
Per Capita Expenditures:	<b>\$69</b>	<b>\$221</b>	<b>\$155</b>
Revenues over (under) Expenditures:	<b>\$403,179</b>	<b>\$402,518</b>	<b>\$233,262</b>
Ratio of Fund Balance to Expenditures:	<b>71.71%</b>	<b>62.02%</b>	<b>53.34%</b>
Ending Fund Balance for FY 16:	<b>\$1,967,682</b>	<b>\$3,327,432</b>	<b>\$1,874,017</b>
Per Capita Ending Fund Balance:	<b>\$49</b>	<b>\$125</b>	<b>\$86</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,085,212</b>	<b>\$1,500,974</b>	<b>\$800,195</b>
Total Unrestricted Net Assets:	<b>\$1,204,201</b>	<b>\$2,502,018</b>	<b>\$1,250,105</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$2,680,000</b>	<b>\$8,977,883</b>	<b>\$5,283,850</b>
Per Capita Debt:	<b>\$67</b>	<b>\$310</b>	<b>\$212</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.76%</b>	<b>0.43%</b>

#### Enterprise Funds

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



# 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:	\$7,123	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$31	\$64	\$31
Revenue Collected During FY 16:	\$390,898	\$213,157	\$125,160
Expenditures During FY 16:	\$323,512	\$212,952	\$130,176
Per Capita Revenue:	\$1,700	\$70	\$42
Per Capita Expenditures:	\$1,407	\$69	\$40
Revenues over (under) Expenditures:	\$67,386	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	23.03%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$74,509	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$324	\$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:	\$10,444	\$75,729	\$
Total Unrestricted Net Assets:	\$31,428	\$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:	\$519,000	\$243,526	\$
Per Capita Debt:	\$2,257	\$54	\$
General Obligation Debt over EAV:	0.58%	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:	<input type="text" value="8"/>
Part Time:	<input type="text" value="8"/>
Salaries Paid:	<input type="text" value="\$202,974"/>

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$68,750</b>	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	<b>\$1</b>	\$64	\$31
Revenue Collected During FY 16:	<b>\$541,019</b>	\$213,157	\$125,160
Expenditures During FY 16:	<b>\$505,881</b>	\$212,952	\$130,176
Per Capita Revenue:	<b>\$10</b>	\$70	\$42
Per Capita Expenditures:	<b>\$10</b>	\$69	\$40
Revenues over (under) Expenditures:	<b>\$35,138</b>	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	<b>20.54%</b>	223.40%	82.85%
Ending Fund Balance for FY 16:	<b>\$103,888</b>	\$172,222	\$71,796
Per Capita Ending Fund Balance:	<b>\$2</b>	\$67	\$31

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,100	\$
Total Unreserved Funds:	<b>\$69,494</b>	\$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:	\$45,692	\$243,526	\$
Per Capita Debt:	\$1	\$54	\$
General Obligation Debt over EAV:	0.04%	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: **Mattoon Park District**

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

Fiscal Year End: **3/31/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$666,772**

Equalized Assessed Valuation: **\$160,728,564**

Population: **15,817**

Employees:

    Full Time: **1**

    Part Time: **50**

    Salaries Paid: **\$149,774**

#### 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:	<b>\$128,364</b>	<b>\$162,537</b>	<b>\$67,760</b>
Per Capita Beginning Fund Balance:	<b>\$8</b>	<b>\$64</b>	<b>\$31</b>
Revenue Collected During FY 16:	<b>\$402,942</b>	<b>\$213,157</b>	<b>\$125,160</b>
Expenditures During FY 16:	<b>\$399,039</b>	<b>\$212,952</b>	<b>\$130,176</b>
Per Capita Revenue:	<b>\$25</b>	<b>\$70</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$25</b>	<b>\$69</b>	<b>\$40</b>
Revenues over (under) Expenditures:	<b>\$3,903</b>	<b>\$205</b>	<b>\$1,755</b>
Ratio of Fund Balance to Expenditures:	<b>33.15%</b>	<b>223.40%</b>	<b>82.85%</b>
Ending Fund Balance for FY 16:	<b>\$132,267</b>	<b>\$172,222</b>	<b>\$71,796</b>
Per Capita Ending Fund Balance:	<b>\$8</b>	<b>\$67</b>	<b>\$31</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$470,819</b>	<b>\$75,729</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>-\$40,882</b>	<b>\$72,441</b>	<b>\$</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$1,040,000</b>	<b>\$243,526</b>	<b>\$</b>
Per Capita Debt:	<b>\$66</b>	<b>\$54</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.65%</b>	<b>0.16%</b>	<b>0.00%</b>

#### Enterprise Funds

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





# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$4,837	\$243,526	\$
Per Capita Debt:	\$1	\$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

<b>Unit Name:</b>	Milledgeville Park District		
<b>Unit Code:</b>	008/010/12	<b>County:</b>	Carroll
<b>Fiscal Year End:</b>	4/30/2016		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$423,100		
<b>Equalized Assessed Valuation:</b>	\$36,489,796		
<b>Population:</b>	1,098		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	8	
	<b>Salaries Paid:</b>	\$65,253	

Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$132,460</b>	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	<b>\$121</b>	\$64	\$31
Revenue Collected During FY 16:	<b>\$166,038</b>	\$213,157	\$125,160
Expenditures During FY 16:	<b>\$151,792</b>	\$212,952	\$130,176
Per Capita Revenue:	<b>\$151</b>	\$70	\$42
Per Capita Expenditures:	<b>\$138</b>	\$69	\$40
Revenues over (under) Expenditures:	<b>\$14,246</b>	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	<b>96.65%</b>	223.40%	82.85%
Ending Fund Balance for FY 16:	<b>\$146,706</b>	\$172,222	\$71,796
Per Capita Ending Fund Balance:	<b>\$134</b>	\$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:	<b>\$43,906</b>	\$75,729	\$
Total Unrestricted Net Assets:	<b>\$45,282</b>	\$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:	\$2,091,672	\$8,977,883	\$5,283,850
Per Capita Debt:	\$380	\$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

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

#### Local Government Profile

Unit Name:	Nokomis Community Memorial Park District	
Unit Code:	068/020/12	County: Montgomery
Fiscal Year End:	4/30/2016	
Accounting Method:	Cash	
Appropriation or Budget:	\$2,118,600	
Equalized Assessed Valuation:	\$25,140,987	
Population:	27,000	
Employees:		
Full Time:	2	
Part Time:	23	
Salaries Paid:	\$39,815	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$131,107	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$5	\$64	\$31
Revenue Collected During FY 16:	\$129,544	\$213,157	\$125,160
Expenditures During FY 16:	\$136,509	\$212,952	\$130,176
Per Capita Revenue:	\$5	\$70	\$42
Per Capita Expenditures:	\$5	\$69	\$40
Revenues over (under) Expenditures:	-\$6,965	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	90.94%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$124,142	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$5	\$67	\$31

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$124,142	\$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: **Marion Park District**

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

Fiscal Year End: **6/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$900,542**

Equalized Assessed Valuation: **\$301,959,059**

Population: **17,413**

Employees:

    Full Time: **6**

    Part Time: **45**

    Salaries Paid: **\$375,233**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$244,419</b>	<b>\$3,178,880</b>	<b>\$1,640,590</b>
Per Capita Beginning Fund Balance:	<b>\$14</b>	<b>\$115</b>	<b>\$84</b>
Revenue Collected During FY 16:	<b>\$855,036</b>	<b>\$6,689,812</b>	<b>\$3,500,001</b>
Expenditures During FY 16:	<b>\$759,083</b>	<b>\$6,287,293</b>	<b>\$3,333,778</b>
Per Capita Revenue:	<b>\$49</b>	<b>\$235</b>	<b>\$166</b>
Per Capita Expenditures:	<b>\$44</b>	<b>\$221</b>	<b>\$155</b>
Revenues over (under) Expenditures:	<b>\$95,953</b>	<b>\$402,518</b>	<b>\$233,262</b>
Ratio of Fund Balance to Expenditures:	<b>18.16%</b>	<b>62.02%</b>	<b>53.34%</b>
Ending Fund Balance for FY 16:	<b>\$137,839</b>	<b>\$3,327,432</b>	<b>\$1,874,017</b>
Per Capita Ending Fund Balance:	<b>\$8</b>	<b>\$125</b>	<b>\$86</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$1,500,974</b>	<b>\$800,195</b>
Total Unrestricted Net Assets:	<b>-\$252,159</b>	<b>\$2,502,018</b>	<b>\$1,250,105</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$415,000	\$8,977,883	\$5,283,850
Per Capita Debt:	\$24	\$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:	\$221.721	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	\$13	\$47	\$
Revenue Collected During FY 16:	\$39.490	\$598,737	\$
Expenditures During FY 16:	\$109.865	\$628,132	\$
Per Capita Revenue:	\$2	\$20	\$
Per Capita Expenditures:	\$6	\$21	\$
Operating Income (loss):	-\$70.375	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	159.41%	68.77%	0.00%
Ending Retained Earnings for FY 16:	\$175.141	\$1,392,885	\$
Per Capita Ending Retained Earnings:	\$10	\$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:	<b>\$738,360</b>	<b>\$8,977,883</b>	<b>\$5,283,850</b>
Per Capita Debt:	<b>\$12</b>	<b>\$310</b>	<b>\$212</b>
General Obligation Debt over EAV:	<b>0.03%</b>	<b>7.76%</b>	<b>0.43%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$884,121</b>	<b>\$1,510,904</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$14</b>	<b>\$47</b>	<b>\$</b>
Revenue Collected During FY 16:	<b>\$1,950,915</b>	<b>\$598,737</b>	<b>\$</b>
Expenditures During FY 16:	<b>\$1,926,321</b>	<b>\$628,132</b>	<b>\$</b>
Per Capita Revenue:	<b>\$31</b>	<b>\$20</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$31</b>	<b>\$21</b>	<b>\$</b>
Operating Income (loss):	<b>\$24,594</b>	<b>-\$29,395</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>51.37%</b>	<b>68.77%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 16:	<b>\$989,580</b>	<b>\$1,392,885</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$16</b>	<b>\$46</b>	<b>\$</b>



# 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:	\$4,977,918	\$3,178,880	\$1,640,590
Per Capita Beginning Fund Balance:	\$226	\$115	\$84
Revenue Collected During FY 16:	\$2,920,831	\$6,689,812	\$3,500,001
Expenditures During FY 16:	\$2,485,460	\$6,287,293	\$3,333,778
Per Capita Revenue:	\$133	\$235	\$166
Per Capita Expenditures:	\$113	\$221	\$155
Revenues over (under) Expenditures:	\$435,371	\$402,518	\$233,262
Ratio of Fund Balance to Expenditures:	217.80%	62.02%	53.34%
Ending Fund Balance for FY 16:	\$5,413,289	\$3,327,432	\$1,874,017
Per Capita Ending Fund Balance:	\$246	\$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:	\$4,259,943	\$1,500,974	\$800,195
Total Unrestricted Net Assets:	\$1,824,173	\$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:	<b>\$8,333,337</b>	<b>\$8,977,883</b>	<b>\$5,283,850</b>
Per Capita Debt:	<b>\$379</b>	<b>\$310</b>	<b>\$212</b>
General Obligation Debt over EAV:	<b>0.91%</b>	<b>7.76%</b>	<b>0.43%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$4,802,977</b>	<b>\$1,510,904</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$218</b>	<b>\$47</b>	<b>\$</b>
Revenue Collected During FY 16:	<b>\$896,025</b>	<b>\$598,737</b>	<b>\$</b>
Expenditures During FY 16:	<b>\$1,038,987</b>	<b>\$628,132</b>	<b>\$</b>
Per Capita Revenue:	<b>\$41</b>	<b>\$20</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$47</b>	<b>\$21</b>	<b>\$</b>
Operating Income (loss):	<b>-\$142,962</b>	<b>-\$29,395</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>448.52%</b>	<b>68.77%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 16:	<b>\$4,660,015</b>	<b>\$1,392,885</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$212</b>	<b>\$46</b>	<b>\$</b>





# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$2,165,213	\$8,977,883	\$5,283,850
Per Capita Debt:	\$233	\$310	\$212
General Obligation Debt over EAV:	0.61%	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:	<b>\$723,036</b>	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	<b>\$145</b>	\$64	\$31
Revenue Collected During FY 16:	<b>\$284,264</b>	\$213,157	\$125,160
Expenditures During FY 16:	<b>\$315,703</b>	\$212,952	\$130,176
Per Capita Revenue:	<b>\$57</b>	\$70	\$42
Per Capita Expenditures:	<b>\$63</b>	\$69	\$40
Revenues over (under) Expenditures:	<b>-\$31,439</b>	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	<b>219.07%</b>	223.40%	82.85%
Ending Fund Balance for FY 16:	<b>\$691,597</b>	\$172,222	\$71,796
Per Capita Ending Fund Balance:	<b>\$138</b>	\$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:	<b>\$691,597</b>	\$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: **Monmouth Park District**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,386,861**

Equalized Assessed Valuation: **\$87,539,533**

Population: **10,799**

Employees:

    Full Time: **7**

    Part Time: **44**

    Salaries Paid: **\$311,376**

#### 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:	<b>\$691,520</b>	<b>\$162,537</b>	<b>\$67,760</b>
Per Capita Beginning Fund Balance:	<b>\$64</b>	<b>\$64</b>	<b>\$31</b>
Revenue Collected During FY 16:	<b>\$390,038</b>	<b>\$213,157</b>	<b>\$125,160</b>
Expenditures During FY 16:	<b>\$344,005</b>	<b>\$212,952</b>	<b>\$130,176</b>
Per Capita Revenue:	<b>\$36</b>	<b>\$70</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$32</b>	<b>\$69</b>	<b>\$40</b>
Revenues over (under) Expenditures:	<b>\$46,033</b>	<b>\$205</b>	<b>\$1,755</b>
Ratio of Fund Balance to Expenditures:	<b>214.40%</b>	<b>223.40%</b>	<b>82.85%</b>
Ending Fund Balance for FY 16:	<b>\$737,553</b>	<b>\$172,222</b>	<b>\$71,796</b>
Per Capita Ending Fund Balance:	<b>\$68</b>	<b>\$67</b>	<b>\$31</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,200,963</b>	<b>\$75,729</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$83,803</b>	<b>\$72,441</b>	<b>\$</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$250,000	\$243,526	\$
Per Capita Debt:	\$23	\$54	\$
General Obligation Debt over EAV:	0.29%	0.16%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$391.171	\$32,359	\$
Per Capita Beginning Retained Earnings for FY 16:	\$36	\$4	\$
Revenue Collected During FY 16:	\$392.653	\$14,025	\$
Expenditures During FY 16:	\$418.937	\$15,408	\$
Per Capita Revenue:	\$36	\$2	\$
Per Capita Expenditures:	\$39	\$2	\$
Operating Income (loss):	-\$26.284	-\$1,382	\$
Ratio of Retained Earnings to Expenditures:	104.03%	27.53%	0.00%
Ending Retained Earnings for FY 16:	\$435.837	\$31,526	\$
Per Capita Ending Retained Earnings:	\$40	\$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: **Morton Park District**

Unit Code: **090/030/12** County: **Tazewell**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,545,600**

Equalized Assessed Valuation: **\$564,882,076**

Population: **16,300**

Employees:

    Full Time: **6**

    Part Time: **112**

    Salaries Paid: **\$529,293**

#### Blended Component Units

*(This area is currently blank.)*

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$1,174,645</b>	<b>\$3,178,880</b>	<b>\$1,640,590</b>
Per Capita Beginning Fund Balance:	<b>\$72</b>	<b>\$115</b>	<b>\$84</b>
Revenue Collected During FY 16:	<b>\$1,811,961</b>	<b>\$6,689,812</b>	<b>\$3,500,001</b>
Expenditures During FY 16:	<b>\$1,388,146</b>	<b>\$6,287,293</b>	<b>\$3,333,778</b>
Per Capita Revenue:	<b>\$111</b>	<b>\$235</b>	<b>\$166</b>
Per Capita Expenditures:	<b>\$85</b>	<b>\$221</b>	<b>\$155</b>
Revenues over (under) Expenditures:	<b>\$423,815</b>	<b>\$402,518</b>	<b>\$233,262</b>
Ratio of Fund Balance to Expenditures:	<b>115.15%</b>	<b>62.02%</b>	<b>53.34%</b>
Ending Fund Balance for FY 16:	<b>\$1,598,460</b>	<b>\$3,327,432</b>	<b>\$1,874,017</b>
Per Capita Ending Fund Balance:	<b>\$98</b>	<b>\$125</b>	<b>\$86</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$459,000</b>	<b>\$1,500,974</b>	<b>\$800,195</b>
Total Unrestricted Net Assets:	<b>\$1,406,993</b>	<b>\$2,502,018</b>	<b>\$1,250,105</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$3,790,000</b>	<b>\$8,977,883</b>	<b>\$5,283,850</b>
Per Capita Debt:	<b>\$233</b>	<b>\$310</b>	<b>\$212</b>
General Obligation Debt over EAV:	<b>0.67%</b>	<b>7.76%</b>	<b>0.43%</b>

#### Enterprise Funds

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





# 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:	\$58,569	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$29	\$64	\$31
Revenue Collected During FY 16:	\$31,272	\$213,157	\$125,160
Expenditures During FY 16:	\$42,859	\$212,952	\$130,176
Per Capita Revenue:	\$16	\$70	\$42
Per Capita Expenditures:	\$21	\$69	\$40
Revenues over (under) Expenditures:	-\$11,587	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	109.62%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$46,982	\$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:	\$	\$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:	<b>\$38,545</b>	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	<b>\$40</b>	\$64	\$31
Revenue Collected During FY 16:	<b>\$18,082</b>	\$213,157	\$125,160
Expenditures During FY 16:	<b>\$35,418</b>	\$212,952	\$130,176
Per Capita Revenue:	<b>\$19</b>	\$70	\$42
Per Capita Expenditures:	<b>\$36</b>	\$69	\$40
Revenues over (under) Expenditures:	<b>-\$17,336</b>	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	<b>59.88%</b>	223.40%	82.85%
Ending Fund Balance for FY 16:	<b>\$21,209</b>	\$172,222	\$71,796
Per Capita Ending Fund Balance:	<b>\$22</b>	\$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:	\$30,467	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$53	\$64	\$31
Revenue Collected During FY 16:	\$29,252	\$213,157	\$125,160
Expenditures During FY 16:	\$27,819	\$212,952	\$130,176
Per Capita Revenue:	\$51	\$70	\$42
Per Capita Expenditures:	\$48	\$69	\$40
Revenues over (under) Expenditures:	\$1,433	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	114.67%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$31,900	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$55	\$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:	\$31,899	\$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: **Marrowbone Twp Park District**

Unit Code: **070/010/12** County: **Moultrie**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$128,350**

Equalized Assessed Valuation: **\$23,972,754**

Population: **1,726**

Employees:

    Full Time:

    Part Time: **4**

    Salaries Paid: **\$20,357**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$40,350</b>	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	<b>\$23</b>	\$64	\$31
Revenue Collected During FY 16:	<b>\$61,415</b>	\$213,157	\$125,160
Expenditures During FY 16:	<b>\$63,829</b>	\$212,952	\$130,176
Per Capita Revenue:	<b>\$36</b>	\$70	\$42
Per Capita Expenditures:	<b>\$37</b>	\$69	\$40
Revenues over (under) Expenditures:	<b>-\$2,414</b>	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	<b>59.43%</b>	223.40%	82.85%
Ending Fund Balance for FY 16:	<b>\$37,936</b>	\$172,222	\$71,796
Per Capita Ending Fund Balance:	<b>\$22</b>	\$67	\$31

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$9,100	\$
Total Unreserved Funds:	<b>\$37,936</b>	\$30,569	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$75,729	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$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: **Metamora Park District**

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

Fiscal Year End: **6/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$379,760**

Equalized Assessed Valuation: **\$69,958,751**

Population: **3,734**

Employees:

    Full Time:

    Part Time: **54**

    Salaries Paid: **\$92,853**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$117,529	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$31	\$64	\$31
Revenue Collected During FY 16:	\$230,121	\$213,157	\$125,160
Expenditures During FY 16:	\$286,776	\$212,952	\$130,176
Per Capita Revenue:	\$62	\$70	\$42
Per Capita Expenditures:	\$77	\$69	\$40
Revenues over (under) Expenditures:	-\$56,655	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	69.90%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$200,458	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$54	\$67	\$31

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$22,663	\$9,100	\$
Total Unreserved Funds:	\$176,981	\$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:	\$360,000	\$243,526	\$
Per Capita Debt:	\$96	\$54	\$
General Obligation Debt over EAV:	0.51%	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: **Mt. Hopes Funks Grove Park District**

Unit Code: 064/045/12 County: Mclean

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$149,887

Equalized Assessed Valuation: \$49,177,813

Population: 1,400

Employees:

    Full Time: \_\_\_\_\_

    Part Time: \_\_\_\_\_ 2

    Salaries Paid: \$43,000

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$221,660	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$158	\$64	\$31
Revenue Collected During FY 16:	\$196,494	\$213,157	\$125,160
Expenditures During FY 16:	\$240,472	\$212,952	\$130,176
Per Capita Revenue:	\$140	\$70	\$42
Per Capita Expenditures:	\$172	\$69	\$40
Revenues over (under) Expenditures:	-\$43,978	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	73.89%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$177,682	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$127	\$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:	\$3,911,015	\$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	\$



STATE OF ILLINOIS  
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 SUSANA A. MENDOZA

# 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

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$90,814</b>	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	<b>\$12</b>	\$64	\$31
Revenue Collected During FY 16:	<b>\$503,414</b>	\$213,157	\$125,160
Expenditures During FY 16:	<b>\$439,064</b>	\$212,952	\$130,176
Per Capita Revenue:	<b>\$67</b>	\$70	\$42
Per Capita Expenditures:	<b>\$59</b>	\$69	\$40
Revenues over (under) Expenditures:	<b>\$64,350</b>	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	<b>13.55%</b>	223.40%	82.85%
Ending Fund Balance for FY 16:	<b>\$59,473</b>	\$172,222	\$71,796
Per Capita Ending Fund Balance:	<b>\$8</b>	\$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:	<b>\$144,080</b>	\$75,729	\$
Total Unrestricted Net Assets:	<b>-\$235,291</b>	\$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:	<b>\$2,370,428</b>	<b>\$243,526</b>	<b>\$</b>
Per Capita Debt:	<b>\$316</b>	<b>\$54</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>1.95%</b>	<b>0.16%</b>	<b>0.00%</b>

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Macomb Park District**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$3,466,200**

Equalized Assessed Valuation: **\$187,828,209**

Population: **21,500**

Employees:

    Full Time: **12**

    Part Time: **68**

    Salaries Paid: **\$493,528**

#### 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:	<b>\$302,894</b>	<b>\$162,537</b>	<b>\$67,760</b>
Per Capita Beginning Fund Balance:	<b>\$14</b>	<b>\$64</b>	<b>\$31</b>
Revenue Collected During FY 16:	<b>\$800,832</b>	<b>\$213,157</b>	<b>\$125,160</b>
Expenditures During FY 16:	<b>\$739,942</b>	<b>\$212,952</b>	<b>\$130,176</b>
Per Capita Revenue:	<b>\$37</b>	<b>\$70</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$34</b>	<b>\$69</b>	<b>\$40</b>
Revenues over (under) Expenditures:	<b>\$60,890</b>	<b>\$205</b>	<b>\$1,755</b>
Ratio of Fund Balance to Expenditures:	<b>49.16%</b>	<b>223.40%</b>	<b>82.85%</b>
Ending Fund Balance for FY 16:	<b>\$363,784</b>	<b>\$172,222</b>	<b>\$71,796</b>
Per Capita Ending Fund Balance:	<b>\$17</b>	<b>\$67</b>	<b>\$31</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$738,270</b>	<b>\$75,729</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$363,784</b>	<b>\$72,441</b>	<b>\$</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$2,490,000</b>	<b>\$243,526</b>	<b>\$</b>
Per Capita Debt:	<b>\$116</b>	<b>\$54</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>1.33%</b>	<b>0.16%</b>	<b>0.00%</b>

#### Enterprise Funds

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





# 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 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**

**Amounts**

**Averages**

**Medians**

Beginning Fund Balance for FY 16:	\$	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$	\$64	\$31
Revenue Collected During FY 16:	\$	\$213,157	\$125,160
Expenditures During FY 16:	\$	\$212,952	\$130,176
Per Capita Revenue:	\$	\$70	\$42
Per Capita Expenditures:	\$	\$69	\$40
Revenues over (under) Expenditures:	\$	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	0.00%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$	\$67	\$31

**Equity**

**Amounts**

**Averages**

**Medians**

Total Reserved Funds:	\$	\$9,100	\$
Total Unreserved Funds:	\$	\$30,569	\$

**Net Assets**

**Amounts**

**Averages**

**Medians**

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: **Mt. Pulaski Park District**

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

Fiscal Year End: **10/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$324,994**

Equalized Assessed Valuation: **\$44,369,284**

Population: **1,566**

Employees:

    Full Time:

    Part Time: **4**

    Salaries Paid: **\$12,694**

#### 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:	<b>\$188,011</b>	<b>\$162,537</b>	<b>\$67,760</b>
Per Capita Beginning Fund Balance:	<b>\$120</b>	<b>\$64</b>	<b>\$31</b>
Revenue Collected During FY 16:	<b>\$215,326</b>	<b>\$213,157</b>	<b>\$125,160</b>
Expenditures During FY 16:	<b>\$61,790</b>	<b>\$212,952</b>	<b>\$130,176</b>
Per Capita Revenue:	<b>\$138</b>	<b>\$70</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$39</b>	<b>\$69</b>	<b>\$40</b>
Revenues over (under) Expenditures:	<b>\$153,536</b>	<b>\$205</b>	<b>\$1,755</b>
Ratio of Fund Balance to Expenditures:	<b>552.75%</b>	<b>223.40%</b>	<b>82.85%</b>
Ending Fund Balance for FY 16:	<b>\$341,547</b>	<b>\$172,222</b>	<b>\$71,796</b>
Per Capita Ending Fund Balance:	<b>\$218</b>	<b>\$67</b>	<b>\$31</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$9,100</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$341,547</b>	<b>\$30,569</b>	<b>\$</b>

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$585,000	\$243,526	\$
Per Capita Debt:	\$374	\$54	\$
General Obligation Debt over EAV:	1.32%	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: **Odell Park District**

Unit Code: **053/010/12** County: **Livingston**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$78,306**

Equalized Assessed Valuation: **\$421,113,147**

Population: **1,000**

Employees:

    Full Time:

    Part Time: **15**

    Salaries Paid: **\$32,178**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$253,385</b>	<b>\$162,537</b>	<b>\$67,760</b>
Per Capita Beginning Fund Balance:	<b>\$253</b>	<b>\$64</b>	<b>\$31</b>
Revenue Collected During FY 16:	<b>\$95,528</b>	<b>\$213,157</b>	<b>\$125,160</b>
Expenditures During FY 16:	<b>\$87,941</b>	<b>\$212,952</b>	<b>\$130,176</b>
Per Capita Revenue:	<b>\$96</b>	<b>\$70</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$88</b>	<b>\$69</b>	<b>\$40</b>
Revenues over (under) Expenditures:	<b>\$7,587</b>	<b>\$205</b>	<b>\$1,755</b>
Ratio of Fund Balance to Expenditures:	<b>296.76%</b>	<b>223.40%</b>	<b>82.85%</b>
Ending Fund Balance for FY 16:	<b>\$260,972</b>	<b>\$172,222</b>	<b>\$71,796</b>
Per Capita Ending Fund Balance:	<b>\$261</b>	<b>\$67</b>	<b>\$31</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$9,100</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$280,274</b>	<b>\$30,569</b>	<b>\$</b>

##### Net Assets

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



# 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: **Mundelein Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,201,942**

Equalized Assessed Valuation: **\$849,410,765**

Population: **31,064**

Employees:

    Full Time: **36**

    Part Time: **453**

    Salaries Paid: **\$4,070,725**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$3,457,951</b>	<b>\$3,178,880</b>	<b>\$1,640,590</b>
Per Capita Beginning Fund Balance:	<b>\$111</b>	<b>\$115</b>	<b>\$84</b>
Revenue Collected During FY 16:	<b>\$8,586,209</b>	<b>\$6,689,812</b>	<b>\$3,500,001</b>
Expenditures During FY 16:	<b>\$8,304,011</b>	<b>\$6,287,293</b>	<b>\$3,333,778</b>
Per Capita Revenue:	<b>\$276</b>	<b>\$235</b>	<b>\$166</b>
Per Capita Expenditures:	<b>\$267</b>	<b>\$221</b>	<b>\$155</b>
Revenues over (under) Expenditures:	<b>\$282,198</b>	<b>\$402,518</b>	<b>\$233,262</b>
Ratio of Fund Balance to Expenditures:	<b>42.72%</b>	<b>62.02%</b>	<b>53.34%</b>
Ending Fund Balance for FY 16:	<b>\$3,547,446</b>	<b>\$3,327,432</b>	<b>\$1,874,017</b>
Per Capita Ending Fund Balance:	<b>\$114</b>	<b>\$125</b>	<b>\$86</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$828,519</b>	<b>\$1,500,974</b>	<b>\$800,195</b>
Total Unrestricted Net Assets:	<b>\$1,300,578</b>	<b>\$2,502,018</b>	<b>\$1,250,105</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$4,372,411	\$8,977,883	\$5,283,850
Per Capita Debt:	\$141	\$310	\$212
General Obligation Debt over EAV:	0.51%	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:	<b>\$11,180,000</b>	<b>\$8,977,883</b>	<b>\$5,283,850</b>
Per Capita Debt:	<b>\$212</b>	<b>\$310</b>	<b>\$212</b>
General Obligation Debt over EAV:	<b>0.90%</b>	<b>7.76%</b>	<b>0.43%</b>

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Momence Park District**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$199,935**

Equalized Assessed Valuation: **\$63,514,366**

Population: **3,200**

Employees:

    Full Time: **1**

    Part Time: **4**

    Salaries Paid: **\$49,021**

#### 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:	<b>\$62,244</b>	<b>\$162,537</b>	<b>\$67,760</b>
Per Capita Beginning Fund Balance:	<b>\$19</b>	<b>\$64</b>	<b>\$31</b>
Revenue Collected During FY 16:	<b>\$128,750</b>	<b>\$213,157</b>	<b>\$125,160</b>
Expenditures During FY 16:	<b>\$131,371</b>	<b>\$212,952</b>	<b>\$130,176</b>
Per Capita Revenue:	<b>\$40</b>	<b>\$70</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$41</b>	<b>\$69</b>	<b>\$40</b>
Revenues over (under) Expenditures:	<b>-\$2,621</b>	<b>\$205</b>	<b>\$1,755</b>
Ratio of Fund Balance to Expenditures:	<b>45.39%</b>	<b>223.40%</b>	<b>82.85%</b>
Ending Fund Balance for FY 16:	<b>\$59,623</b>	<b>\$172,222</b>	<b>\$71,796</b>
Per Capita Ending Fund Balance:	<b>\$19</b>	<b>\$67</b>	<b>\$31</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$44,159</b>	<b>\$75,729</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$31,367</b>	<b>\$72,441</b>	<b>\$</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$85,000	\$243,526	\$
Per Capita Debt:	\$27	\$54	\$
General Obligation Debt over EAV:	0.13%	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: **Murphysboro Park District**

Unit Code: **039/030/12** County: **Jackson**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash With Assets**

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

Equalized Assessed Valuation: **\$67,710,725**

Population: **7,990**

Employees:

    Full Time: **2**

    Part Time: **10**

    Salaries Paid: **\$83,265**

#### 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:	<b>\$925,634</b>	<b>\$162,537</b>	<b>\$67,760</b>
Per Capita Beginning Fund Balance:	<b>\$116</b>	<b>\$64</b>	<b>\$31</b>
Revenue Collected During FY 16:	<b>\$359,144</b>	<b>\$213,157</b>	<b>\$125,160</b>
Expenditures During FY 16:	<b>\$262,262</b>	<b>\$212,952</b>	<b>\$130,176</b>
Per Capita Revenue:	<b>\$45</b>	<b>\$70</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$33</b>	<b>\$69</b>	<b>\$40</b>
Revenues over (under) Expenditures:	<b>\$96,882</b>	<b>\$205</b>	<b>\$1,755</b>
Ratio of Fund Balance to Expenditures:	<b>389.88%</b>	<b>223.40%</b>	<b>82.85%</b>
Ending Fund Balance for FY 16:	<b>\$1,022,516</b>	<b>\$172,222</b>	<b>\$71,796</b>
Per Capita Ending Fund Balance:	<b>\$128</b>	<b>\$67</b>	<b>\$31</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$9,100</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$279,009</b>	<b>\$30,569</b>	<b>\$</b>

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$29,855	\$243,526	\$
Per Capita Debt:	\$4	\$54	\$
General Obligation Debt over EAV:	0.04%	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 RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Oregon Park District**

Unit Code: 071/020/12 County: Ogle

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$4,460,984

Equalized Assessed Valuation: \$608,229,549

Population: 3,605

Employees:

    Full Time: 17

    Part Time: 80

    Salaries Paid: \$1,280,294

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$2,007,110	\$3,178,880	\$1,640,590
Per Capita Beginning Fund Balance:	\$557	\$115	\$84
Revenue Collected During FY 16:	\$2,320,619	\$6,689,812	\$3,500,001
Expenditures During FY 16:	\$3,079,030	\$6,287,293	\$3,333,778
Per Capita Revenue:	\$644	\$235	\$166
Per Capita Expenditures:	\$854	\$221	\$155
Revenues over (under) Expenditures:	-\$758,411	\$402,518	\$233,262
Ratio of Fund Balance to Expenditures:	61.50%	62.02%	53.34%
Ending Fund Balance for FY 16:	\$1,893,699	\$3,327,432	\$1,874,017
Per Capita Ending Fund Balance:	\$525	\$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:	\$660,347	\$1,500,974	\$800,195
Total Unrestricted Net Assets:	\$1,237,061	\$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:	\$1,471,637	\$8,977,883	\$5,283,850
Per Capita Debt:	\$408	\$310	\$212
General Obligation Debt over EAV:	0.24%	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	\$