



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 14: | \$330,210,400 | \$200,369,613 | \$183,929,732 |
| Per Capita Debt: | \$354 | \$367 | \$315 |
| General Obligation Debt over EAV: | 0.60% | 0.75% | 0.56% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 14: | \$86,361,460 | \$72,249,424 | \$36,590,519 |
| Per Capita Beginning Retained Earnings for FY 14: | \$93 | \$121 | \$76 |
| Revenue Collected During FY 14: | \$29,715,805 | \$17,371,019 | \$17,553,011 |
| Expenditures During FY 14: | \$24,582,084 | \$16,537,659 | \$16,326,783 |
| Per Capita Revenue: | \$32 | \$34 | \$44 |
| Per Capita Expenditures: | \$26 | \$33 | \$35 |
| Operating Income (loss): | \$5,133,721 | \$833,360 | -\$442,280 |
| Ratio of Retained Earnings to Expenditures: | 372.20% | 526.65% | 403.29% |
| Ending Retained Earnings for FY 14: | \$91,495,181 | \$73,559,137 | \$38,197,350 |
| Per Capita Ending Retained Earnings: | \$98 | \$124 | \$75 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$428,890 | \$9,874,041 | \$ |
| Per Capita Debt: | \$ | \$89,288 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$168,998,786 | \$6,041,831 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$183 | \$161,221 | \$ |
| Revenue Collected During FY 14: | \$25,929,103 | \$4,741,753 | \$ |
| Expenditures During FY 14: | \$27,621,580 | \$4,559,132 | \$ |
| Per Capita Revenue: | \$28 | \$41,565 | \$ |
| Per Capita Expenditures: | \$30 | \$48,218 | \$ |
| Operating Income (loss): | -\$1,692,477 | \$182,620 | \$ |
| Ratio of Retained Earnings to Expenditures: | 606.53% | 108.78% | 0.00% |
| Ending Retained Earnings for FY 14: | \$167,532,192 | \$6,230,006 | \$ |
| Per Capita Ending Retained Earnings: | \$181 | \$156,143 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Addison #1 Fire Protection District**

Unit Code: 022/010/06 County: Dupage

Fiscal Year End: 5/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$25,572,324

Equalized Assessed Valuation: \$1,039,241,436

Population: 36,000

Employees:

 Full Time: 59

 Part Time: 2

 Salaries Paid: \$5,321,141

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 14: | \$5,567,636 | \$2,838,068 | \$1,571,758 |
| Per Capita Beginning Fund Balance: | \$155 | \$169 | \$98 |
| Revenue Collected During FY 14: | \$12,569,562 | \$4,551,476 | \$3,171,788 |
| Expenditures During FY 14: | \$11,016,298 | \$4,566,459 | \$3,216,549 |
| Per Capita Revenue: | \$349 | \$235 | \$200 |
| Per Capita Expenditures: | \$306 | \$243 | \$211 |
| Revenues over (under) Expenditures: | \$1,553,264 | -\$14,984 | \$27,852 |
| Ratio of Fund Balance to Expenditures: | 54.13% | 71.86% | 50.39% |
| Ending Fund Balance for FY 14: | \$5,963,595 | \$2,817,403 | \$1,500,032 |
| Per Capita Ending Fund Balance: | \$166 | \$169 | \$98 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$16,808 | \$ |
| Total Unreserved Funds: | \$ | \$72,585 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$193,573 | \$541,114 | \$106,144 |
| Total Unrestricted Net Assets: | \$5,026,192 | \$2,099,418 | \$1,213,187 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$28,034 | \$1,868,405 | \$333,548 |
| Per Capita Debt: | \$1 | \$81 | \$25 |
| General Obligation Debt over EAV: | 0.00% | 0.09% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$3,878 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$3,008 | \$ |
| Expenditures During FY 14: | \$ | \$4,744 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$1,737 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.02% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$2,141 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$1,868,405 | \$333,548 |
| Per Capita Debt: | \$ | \$81 | \$25 |
| General Obligation Debt over EAV: | 0.00% | 0.09% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$3,878 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$3,008 | \$ |
| Expenditures During FY 14: | \$ | \$4,744 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$1,737 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.02% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$2,141 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$293,505 | \$1,868,405 | \$333,548 |
| Per Capita Debt: | \$16 | \$81 | \$25 |
| General Obligation Debt over EAV: | 0.00% | 0.09% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$3,878 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$3,008 | \$ |
| Expenditures During FY 14: | \$ | \$4,744 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$1,737 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.02% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$2,141 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|--|----------------|--------|
| Unit Name: | Bloomington #1 Fire Protection District | | |
| Unit Code: | 022/070/06 | County: | Dupage |
| Fiscal Year End: | 4/30/2014 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$15,166,440 | | |
| Equalized Assessed Valuation: | \$1,118,313,956 | | |
| Population: | 22,346 | | |
| Employees: | | | |
| | Full Time: | 47 | |
| | Part Time: | 11 | |
| | Salaries Paid: | \$4,776,798 | |

| Blended Component Units |
|--------------------------------|
| Number Submitted = 1 |
| Firefighters Pension Fund |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 14: | \$801,399 | \$2,838,068 | \$1,571,758 |
| Per Capita Beginning Fund Balance: | \$36 | \$169 | \$98 |
| Revenue Collected During FY 14: | \$8,606,076 | \$4,551,476 | \$3,171,788 |
| Expenditures During FY 14: | \$8,853,061 | \$4,566,459 | \$3,216,549 |
| Per Capita Revenue: | \$385 | \$235 | \$200 |
| Per Capita Expenditures: | \$396 | \$243 | \$211 |
| Revenues over (under) Expenditures: | -\$246,985 | -\$14,984 | \$27,852 |
| Ratio of Fund Balance to Expenditures: | 6.26% | 71.86% | 50.39% |
| Ending Fund Balance for FY 14: | \$554,414 | \$2,817,403 | \$1,500,032 |
| Per Capita Ending Fund Balance: | \$25 | \$169 | \$98 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$16,808 | \$ |
| Total Unreserved Funds: | \$ | \$72,585 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$228,424 | \$541,114 | \$106,144 |
| Total Unrestricted Net Assets: | \$1,513,066 | \$2,099,418 | \$1,213,187 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$2,635,116 | \$1,868,405 | \$333,548 |
| Per Capita Debt: | \$118 | \$81 | \$25 |
| General Obligation Debt over EAV: | 0.16% | 0.09% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$3,878 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$3,008 | \$ |
| Expenditures During FY 14: | \$ | \$4,744 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$1,737 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.02% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$2,141 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$666,669 | \$1,868,405 | \$333,548 |
| Per Capita Debt: | \$16 | \$81 | \$25 |
| General Obligation Debt over EAV: | 0.00% | 0.09% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$3,878 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$3,008 | \$ |
| Expenditures During FY 14: | \$ | \$4,744 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$1,737 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.02% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$2,141 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | |
|--------------------------------------|--|-----------------------|
| Unit Name: | Darien-Woodridge Fire Protection District | |
| Unit Code: | 022/105/06 | County: Dupage |
| Fiscal Year End: | 5/31/2014 | |
| Accounting Method: | Modified Accrual | |
| Appropriation or Budget: | \$8,026,685 | |
| Equalized Assessed Valuation: | \$993,430,659 | |
| Population: | 30,000 | |
| Employees: | | |
| Full Time: | | 33 |
| Part Time: | | 20 |
| Salaries Paid: | | \$3,841,852 |

| Blended Component Units |
|--------------------------------|
| Number Submitted = 1 |
| Firefighters Pension Fund |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 14: | \$3,780,186 | \$2,838,068 | \$1,571,758 |
| Per Capita Beginning Fund Balance: | \$126 | \$169 | \$98 |
| Revenue Collected During FY 14: | \$7,032,713 | \$4,551,476 | \$3,171,788 |
| Expenditures During FY 14: | \$7,064,843 | \$4,566,459 | \$3,216,549 |
| Per Capita Revenue: | \$234 | \$235 | \$200 |
| Per Capita Expenditures: | \$235 | \$243 | \$211 |
| Revenues over (under) Expenditures: | -\$32,130 | -\$14,984 | \$27,852 |
| Ratio of Fund Balance to Expenditures: | 53.05% | 71.86% | 50.39% |
| Ending Fund Balance for FY 14: | \$3,748,056 | \$2,817,403 | \$1,500,032 |
| Per Capita Ending Fund Balance: | \$125 | \$169 | \$98 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$16,808 | \$ |
| Total Unreserved Funds: | \$ | \$72,585 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$764,465 | \$541,114 | \$106,144 |
| Total Unrestricted Net Assets: | \$1,566,852 | \$2,099,418 | \$1,213,187 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$7,129,642 | \$1,868,405 | \$333,548 |
| Per Capita Debt: | \$238 | \$81 | \$25 |
| General Obligation Debt over EAV: | 0.64% | 0.09% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$3,878 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$3,008 | \$ |
| Expenditures During FY 14: | \$ | \$4,744 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$1,737 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.02% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$2,141 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$3,150,478 | \$1,868,405 | \$333,548 |
| Per Capita Debt: | \$98 | \$81 | \$25 |
| General Obligation Debt over EAV: | 0.35% | 0.09% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$3,878 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$3,008 | \$ |
| Expenditures During FY 14: | \$ | \$4,744 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$1,737 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.02% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$2,141 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$153,634 | \$1,868,405 | \$333,548 |
| Per Capita Debt: | \$18 | \$81 | \$25 |
| General Obligation Debt over EAV: | 0.00% | 0.09% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$3,878 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$3,008 | \$ |
| Expenditures During FY 14: | \$ | \$4,744 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$1,737 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.02% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$2,141 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$21,224,651 | \$1,868,405 | \$333,548 |
| Per Capita Debt: | \$312 | \$81 | \$25 |
| General Obligation Debt over EAV: | 0.00% | 0.09% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$3,878 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$3,008 | \$ |
| Expenditures During FY 14: | \$ | \$4,744 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$1,737 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.02% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$2,141 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Naperville Fire Protection District**

Unit Code: **022/170/06** County: **Dupage**

Fiscal Year End: **4/30/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,128,310**

Equalized Assessed Valuation: **\$296,874,997**

Population: **8,818**

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 14: | \$1,255,859 | \$2,838,068 | \$1,571,758 |
| Per Capita Beginning Fund Balance: | \$142 | \$169 | \$98 |
| Revenue Collected During FY 14: | \$1,239,226 | \$4,551,476 | \$3,171,788 |
| Expenditures During FY 14: | \$1,239,226 | \$4,566,459 | \$3,216,549 |
| Per Capita Revenue: | \$141 | \$235 | \$200 |
| Per Capita Expenditures: | \$141 | \$243 | \$211 |
| Revenues over (under) Expenditures: | \$ | -\$14,984 | \$27,852 |
| Ratio of Fund Balance to Expenditures: | 101.34% | 71.86% | 50.39% |
| Ending Fund Balance for FY 14: | \$1,255,859 | \$2,817,403 | \$1,500,032 |
| Per Capita Ending Fund Balance: | \$142 | \$169 | \$98 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$16,808 | \$ |
| Total Unreserved Funds: | \$ | \$72,585 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$622 | \$541,114 | \$106,144 |
| Total Unrestricted Net Assets: | \$1,255,237 | \$2,099,418 | \$1,213,187 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$1,868,405 | \$333,548 |
| Per Capita Debt: | \$ | \$81 | \$25 |
| General Obligation Debt over EAV: | 0.00% | 0.09% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$3,878 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$3,008 | \$ |
| Expenditures During FY 14: | \$ | \$4,744 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$1,737 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.02% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$2,141 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$2,681,286 | \$1,868,405 | \$333,548 |
| Per Capita Debt: | \$536 | \$81 | \$25 |
| General Obligation Debt over EAV: | 1.12% | 0.09% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$3,878 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$3,008 | \$ |
| Expenditures During FY 14: | \$ | \$4,744 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$1,737 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.02% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$2,141 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Roselle #1 Fire Protection District**

Unit Code: 022/185/06 County: Dupage

Fiscal Year End: 12/31/2014

Accounting Method: Cash

Appropriation or Budget: \$853,170

Equalized Assessed Valuation: \$127,029,492

Population: 23,000

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Number Submitted = 1

Roselle#1 Fire Protection District

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 14: | \$538,417 | \$184,174 | \$106,428 |
| Per Capita Beginning Fund Balance: | \$23 | \$93 | \$56 |
| Revenue Collected During FY 14: | \$739,732 | \$194,484 | \$133,529 |
| Expenditures During FY 14: | \$693,086 | \$195,259 | \$116,918 |
| Per Capita Revenue: | \$32 | \$101 | \$72 |
| Per Capita Expenditures: | \$30 | \$97 | \$62 |
| Revenues over (under) Expenditures: | \$46,646 | -\$775 | \$10,308 |
| Ratio of Fund Balance to Expenditures: | 84.41% | 150.99% | 97.92% |
| Ending Fund Balance for FY 14: | \$585,063 | \$194,900 | \$116,044 |
| Per Capita Ending Fund Balance: | \$25 | \$100 | \$66 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$10,273 | \$ |
| Total Unreserved Funds: | \$ | \$75,231 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$80,103 | \$12,828 | \$ |
| Total Unrestricted Net Assets: | \$504,960 | \$75,142 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$5,152,552 | \$1,868,405 | \$333,548 |
| Per Capita Debt: | \$123 | \$81 | \$25 |
| General Obligation Debt over EAV: | 0.00% | 0.09% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$3,878 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$3,008 | \$ |
| Expenditures During FY 14: | \$ | \$4,744 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$1,737 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.02% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$2,141 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|--------------------------------------|----------------|--------|
| Unit Name: | Warrenville Fire Protection District | | |
| Unit Code: | 022/210/06 | County: | Dupage |
| Fiscal Year End: | 4/30/2014 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$3,353,000 | | |
| Equalized Assessed Valuation: | \$508,735,420 | | |
| Population: | 18,000 | | |
| Employees: | | | |
| | Full Time: | 9 | |
| | Part Time: | 53 | |
| | Salaries Paid: | \$1,311,676 | |

| Blended Component Units | |
|-------------------------|---|
| Number Submitted = | 1 |
| Firefighter's Pension | |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 14: | \$817,469 | \$2,838,068 | \$1,571,758 |
| Per Capita Beginning Fund Balance: | \$45 | \$169 | \$98 |
| Revenue Collected During FY 14: | \$3,590,284 | \$4,551,476 | \$3,171,788 |
| Expenditures During FY 14: | \$3,088,443 | \$4,566,459 | \$3,216,549 |
| Per Capita Revenue: | \$199 | \$235 | \$200 |
| Per Capita Expenditures: | \$172 | \$243 | \$211 |
| Revenues over (under) Expenditures: | \$501,841 | -\$14,984 | \$27,852 |
| Ratio of Fund Balance to Expenditures: | 26.76% | 71.86% | 50.39% |
| Ending Fund Balance for FY 14: | \$826,606 | \$2,817,403 | \$1,500,032 |
| Per Capita Ending Fund Balance: | \$46 | \$169 | \$98 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,808 | \$ |
| Total Unreserved Funds: | \$ | \$72,585 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$6,828 | \$541,114 | \$106,144 |
| Total Unrestricted Net Assets: | \$1,279,503 | \$2,099,418 | \$1,213,187 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$29,148 | \$1,868,405 | \$333,548 |
| Per Capita Debt: | \$2 | \$81 | \$25 |
| General Obligation Debt over EAV: | 0.00% | 0.09% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$3,878 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$3,008 | \$ |
| Expenditures During FY 14: | \$ | \$4,744 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$1,737 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.02% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$2,141 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | |
|--------------------------------------|--|-----------------------|
| Unit Name: | West Chicago Fire Protection District | |
| Unit Code: | 022/220/06 | County: Dupage |
| Fiscal Year End: | 5/31/2014 | |
| Accounting Method: | Modified Accrual | |
| Appropriation or Budget: | \$8,338,577 | |
| Equalized Assessed Valuation: | \$762,449,898 | |
| Population: | 27,554 | |
| Employees: | | |
| | Full Time: | 49 |
| | Part Time: | 7 |
| | Salaries Paid: | \$4,242,220 |

| Blended Component Units | |
|--------------------------------|--|
| | |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 14: | \$499,936 | \$2,838,068 | \$1,571,758 |
| Per Capita Beginning Fund Balance: | \$18 | \$169 | \$98 |
| Revenue Collected During FY 14: | \$7,629,940 | \$4,551,476 | \$3,171,788 |
| Expenditures During FY 14: | \$6,814,918 | \$4,566,459 | \$3,216,549 |
| Per Capita Revenue: | \$277 | \$235 | \$200 |
| Per Capita Expenditures: | \$247 | \$243 | \$211 |
| Revenues over (under) Expenditures: | \$815,022 | -\$14,984 | \$27,852 |
| Ratio of Fund Balance to Expenditures: | 19.30% | 71.86% | 50.39% |
| Ending Fund Balance for FY 14: | \$1,314,958 | \$2,817,403 | \$1,500,032 |
| Per Capita Ending Fund Balance: | \$48 | \$169 | \$98 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$16,808 | \$ |
| Total Unreserved Funds: | \$ | \$72,585 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$665,672 | \$541,114 | \$106,144 |
| Total Unrestricted Net Assets: | \$2,206,300 | \$2,099,418 | \$1,213,187 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$8,065,000 | \$1,868,405 | \$333,548 |
| Per Capita Debt: | \$293 | \$81 | \$25 |
| General Obligation Debt over EAV: | 0.00% | 0.09% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$3,878 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$3,008 | \$ |
| Expenditures During FY 14: | \$ | \$4,744 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$1,737 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.02% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$2,141 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$1,868,405 | \$333,548 |
| Per Capita Debt: | \$ | \$81 | \$25 |
| General Obligation Debt over EAV: | 0.00% | 0.09% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$3,878 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$3,008 | \$ |
| Expenditures During FY 14: | \$ | \$4,744 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$1,737 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.02% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$2,141 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$727,107 | \$1,868,405 | \$333,548 |
| Per Capita Debt: | \$48 | \$81 | \$25 |
| General Obligation Debt over EAV: | 0.00% | 0.09% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$3,878 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$3,008 | \$ |
| Expenditures During FY 14: | \$ | \$4,744 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$1,737 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.02% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$2,141 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **York Center Fire Protection District**

Unit Code: **022/250/06** County: **Dupage**

Fiscal Year End: **6/30/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,711,828**

Equalized Assessed Valuation: **\$212,407,092**

Population: **10,000**

Employees:

Full Time: **2**

Part Time: **53**

Salaries Paid: **\$1,267,177**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 14: | \$1,657,949 | \$2,838,068 | \$1,571,758 |
| Per Capita Beginning Fund Balance: | \$166 | \$169 | \$98 |
| Revenue Collected During FY 14: | \$2,092,192 | \$4,551,476 | \$3,171,788 |
| Expenditures During FY 14: | \$2,260,431 | \$4,566,459 | \$3,216,549 |
| Per Capita Revenue: | \$209 | \$235 | \$200 |
| Per Capita Expenditures: | \$226 | \$243 | \$211 |
| Revenues over (under) Expenditures: | -\$168,239 | -\$14,984 | \$27,852 |
| Ratio of Fund Balance to Expenditures: | 65.90% | 71.86% | 50.39% |
| Ending Fund Balance for FY 14: | \$1,489,710 | \$2,817,403 | \$1,500,032 |
| Per Capita Ending Fund Balance: | \$149 | \$169 | \$98 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,808 | \$ |
| Total Unreserved Funds: | \$ | \$72,585 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$541,114 | \$106,144 |
| Total Unrestricted Net Assets: | \$1,423,201 | \$2,099,418 | \$1,213,187 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$823,163 | \$1,868,405 | \$333,548 |
| Per Capita Debt: | \$82 | \$81 | \$25 |
| General Obligation Debt over EAV: | 0.00% | 0.09% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$3,878 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$3,008 | \$ |
| Expenditures During FY 14: | \$ | \$4,744 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$1,737 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.02% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$2,141 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | |
|--------------------------------------|--|-----------------------|
| Unit Name: | Dupage County Forest Preserve District | |
| Unit Code: | 022/010/07 | County: Dupage |
| Fiscal Year End: | 6/30/2014 | |
| Accounting Method: | Modified Accrual | |
| Appropriation or Budget: | \$104,817,929 | |
| Equalized Assessed Valuation: | \$32,791,281 | |
| Population: | 932,126 | |
| Employees: | | |
| | Full Time: | 305 |
| | Part Time: | 43 |
| | Salaries Paid: | \$19,067,038 |

| Blended Component Units | |
|-------------------------|--|
| | |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 14: | \$247,621,106 | \$13,028,761 | \$2,871,329 |
| Per Capita Beginning Fund Balance: | \$266 | \$308 | \$35 |
| Revenue Collected During FY 14: | \$38,034,813 | \$11,180,846 | \$4,024,088 |
| Expenditures During FY 14: | \$36,274,434 | \$10,465,918 | \$3,750,020 |
| Per Capita Revenue: | \$41 | \$417 | \$43 |
| Per Capita Expenditures: | \$39 | \$390 | \$48 |
| Revenues over (under) Expenditures: | \$1,760,379 | \$714,928 | \$211,951 |
| Ratio of Fund Balance to Expenditures: | 690.86% | 166.74% | 82.01% |
| Ending Fund Balance for FY 14: | \$250,606,032 | \$13,713,051 | \$3,110,342 |
| Per Capita Ending Fund Balance: | \$269 | \$334 | \$37 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$38,845 | \$ |
| Total Unreserved Funds: | \$ | \$206,015 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$234,001,729 | \$6,652,591 | \$281,900 |
| Total Unrestricted Net Assets: | -\$69,924,925 | \$4,598,326 | \$2,230,625 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$268,283,569 | \$25,146,943 | \$814,407 |
| Per Capita Debt: | \$288 | \$163 | \$12 |
| General Obligation Debt over EAV: | 659.16% | 15.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$27,207,881 | \$1,572,593 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$29 | \$11 | \$ |
| Revenue Collected During FY 14: | \$3,303,828 | \$318,843 | \$ |
| Expenditures During FY 14: | \$3,872,421 | \$305,480 | \$ |
| Per Capita Revenue: | \$4 | \$3 | \$ |
| Per Capita Expenditures: | \$4 | \$3 | \$ |
| Operating Income (loss): | -\$568,593 | \$13,363 | \$ |
| Ratio of Retained Earnings to Expenditures: | 696.30% | 229.53% | 0.00% |
| Ending Retained Earnings for FY 14: | \$26,963,718 | \$1,690,523 | \$ |
| Per Capita Ending Retained Earnings: | \$29 | \$13 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Clarendon Blackhawk Mosquito Abatement District**

Unit Code: 022/005/11 County: Dupage

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: \$35,085

Equalized Assessed Valuation: \$493,297,792

Population: 10,500

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 14: | \$47,249 | \$138,913 | \$26,870 |
| Per Capita Beginning Fund Balance: | \$4 | \$16,485 | \$8 |
| Revenue Collected During FY 14: | \$23,468 | \$73,517 | \$17,606 |
| Expenditures During FY 14: | \$21,139 | \$78,009 | \$15,616 |
| Per Capita Revenue: | \$2 | \$509 | \$6 |
| Per Capita Expenditures: | \$2 | \$553 | \$5 |
| Revenues over (under) Expenditures: | \$2,329 | -\$4,493 | \$1 |
| Ratio of Fund Balance to Expenditures: | 234.53% | 61955.94% | 116.77% |
| Ending Fund Balance for FY 14: | \$49,578 | \$136,238 | \$27,426 |
| Per Capita Ending Fund Balance: | \$5 | \$16,057 | \$8 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$12,572 | \$ |
| Total Unreserved Funds: | \$ | \$29,150 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$ | \$5,839 | \$ |
| Total Unrestricted Net Assets: | \$ | \$70,102 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$9,874,041 | \$ |
| Per Capita Debt: | \$ | \$89,288 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$6,041,831 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$161,221 | \$ |
| Revenue Collected During FY 14: | \$ | \$4,741,753 | \$ |
| Expenditures During FY 14: | \$ | \$4,559,132 | \$ |
| Per Capita Revenue: | \$ | \$41,565 | \$ |
| Per Capita Expenditures: | \$ | \$48,218 | \$ |
| Operating Income (loss): | \$ | \$182,620 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 108.78% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$6,230,006 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$156,143 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Glen Ellyn Mosquito Abatement District**

Unit Code: 022/010/11 County: Dupage

Fiscal Year End: 7/31/2014

Accounting Method: Cash

Appropriation or Budget: \$281,600

Equalized Assessed Valuation: \$

Population: 1,240,062,530

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 14: | \$ | \$138,913 | \$26,870 |
| Per Capita Beginning Fund Balance: | \$ | \$16,485 | \$8 |
| Revenue Collected During FY 14: | \$137,405 | \$73,517 | \$17,606 |
| Expenditures During FY 14: | \$127,038 | \$78,009 | \$15,616 |
| Per Capita Revenue: | \$ | \$509 | \$6 |
| Per Capita Expenditures: | \$ | \$553 | \$5 |
| Revenues over (under) Expenditures: | \$10,367 | -\$4,493 | \$1 |
| Ratio of Fund Balance to Expenditures: | 8.16% | 61955.94% | 116.77% |
| Ending Fund Balance for FY 14: | \$10,367 | \$136,238 | \$27,426 |
| Per Capita Ending Fund Balance: | \$ | \$16,057 | \$8 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$12,572 | \$ |
| Total Unreserved Funds: | \$237,808 | \$29,150 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$ | \$5,839 | \$ |
| Total Unrestricted Net Assets: | \$ | \$70,102 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$9,874,041 | \$ |
| Per Capita Debt: | \$ | \$89,288 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$6,041,831 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$161,221 | \$ |
| Revenue Collected During FY 14: | \$ | \$4,741,753 | \$ |
| Expenditures During FY 14: | \$ | \$4,559,132 | \$ |
| Per Capita Revenue: | \$ | \$41,565 | \$ |
| Per Capita Expenditures: | \$ | \$48,218 | \$ |
| Operating Income (loss): | \$ | \$182,620 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 108.78% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$6,230,006 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$156,143 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$9,874,041 | \$ |
| Per Capita Debt: | \$ | \$89,288 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$6,041,831 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$161,221 | \$ |
| Revenue Collected During FY 14: | \$ | \$4,741,753 | \$ |
| Expenditures During FY 14: | \$ | \$4,559,132 | \$ |
| Per Capita Revenue: | \$ | \$41,565 | \$ |
| Per Capita Expenditures: | \$ | \$48,218 | \$ |
| Operating Income (loss): | \$ | \$182,620 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 108.78% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$6,230,006 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$156,143 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$9,874,041 | \$ |
| Per Capita Debt: | \$ | \$89,288 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$6,041,831 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$161,221 | \$ |
| Revenue Collected During FY 14: | \$ | \$4,741,753 | \$ |
| Expenditures During FY 14: | \$ | \$4,559,132 | \$ |
| Per Capita Revenue: | \$ | \$41,565 | \$ |
| Per Capita Expenditures: | \$ | \$48,218 | \$ |
| Operating Income (loss): | \$ | \$182,620 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 108.78% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$6,230,006 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$156,143 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$16,722,116 | \$9,336,387 | \$6,292,315 |
| Per Capita Debt: | \$453 | \$366 | \$223 |
| General Obligation Debt over EAV: | 1.74% | 0.72% | 0.46% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$1,559,639 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$50 | \$ |
| Revenue Collected During FY 14: | \$ | \$622,050 | \$ |
| Expenditures During FY 14: | \$ | \$663,952 | \$ |
| Per Capita Revenue: | \$ | \$21 | \$ |
| Per Capita Expenditures: | \$ | \$22 | \$ |
| Operating Income (loss): | \$ | -\$41,902 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 67.42% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$1,557,725 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$48 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$8,036,905 | \$9,336,387 | \$6,292,315 |
| Per Capita Debt: | \$309 | \$366 | \$223 |
| General Obligation Debt over EAV: | 0.29% | 0.72% | 0.46% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | -\$786,004 | \$1,559,639 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | -\$30 | \$50 | \$ |
| Revenue Collected During FY 14: | \$3,193,118 | \$622,050 | \$ |
| Expenditures During FY 14: | \$3,947,470 | \$663,952 | \$ |
| Per Capita Revenue: | \$123 | \$21 | \$ |
| Per Capita Expenditures: | \$152 | \$22 | \$ |
| Operating Income (loss): | -\$754,352 | -\$41,902 | \$ |
| Ratio of Retained Earnings to Expenditures: | -38.97% | 67.42% | 0.00% |
| Ending Retained Earnings for FY 14: | -\$1,538,445 | \$1,557,725 | \$ |
| Per Capita Ending Retained Earnings: | -\$59 | \$48 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$6,292,315 | \$9,336,387 | \$6,292,315 |
| Per Capita Debt: | \$286 | \$366 | \$223 |
| General Obligation Debt over EAV: | 0.74% | 0.72% | 0.46% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$1,559,639 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$50 | \$ |
| Revenue Collected During FY 14: | \$ | \$622,050 | \$ |
| Expenditures During FY 14: | \$ | \$663,952 | \$ |
| Per Capita Revenue: | \$ | \$21 | \$ |
| Per Capita Expenditures: | \$ | \$22 | \$ |
| Operating Income (loss): | \$ | -\$41,902 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 67.42% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$1,557,725 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$48 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Brookeridge Park District**

Unit Code: **022/025/12** County: **Dupage**

Fiscal Year End: **5/31/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$27,571**

Equalized Assessed Valuation: **\$59,905,727**

Population: **1,110**

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 14: | \$27,596 | \$171,511 | \$66,924 |
| Per Capita Beginning Fund Balance: | \$25 | \$54 | \$27 |
| Revenue Collected During FY 14: | \$26,923 | \$229,458 | \$136,185 |
| Expenditures During FY 14: | \$14,184 | \$230,187 | \$125,615 |
| Per Capita Revenue: | \$24 | \$71 | \$45 |
| Per Capita Expenditures: | \$13 | \$68 | \$43 |
| Revenues over (under) Expenditures: | \$12,739 | -\$729 | \$3,611 |
| Ratio of Fund Balance to Expenditures: | 284.37% | 128.59% | 72.27% |
| Ending Fund Balance for FY 14: | \$40,335 | \$183,517 | \$74,165 |
| Per Capita Ending Fund Balance: | \$36 | \$59 | \$30 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$11,985 | \$ |
| Total Unreserved Funds: | \$38,336 | \$32,509 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$ | \$90,090 | \$ |
| Total Unrestricted Net Assets: | \$ | \$82,135 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$281,889 | \$ |
| Per Capita Debt: | \$ | \$52 | \$ |
| 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 14: | \$ | \$31,703 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$4 | \$ |
| Revenue Collected During FY 14: | \$ | \$14,963 | \$ |
| Expenditures During FY 14: | \$ | \$16,625 | \$ |
| Per Capita Revenue: | \$ | \$2 | \$ |
| Per Capita Expenditures: | \$ | \$2 | \$ |
| Operating Income (loss): | \$ | -\$1,662 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 28.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$32,672 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$4 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$3,965,000 | \$9,336,387 | \$6,292,315 |
| Per Capita Debt: | \$369 | \$366 | \$223 |
| General Obligation Debt over EAV: | 0.55% | 0.72% | 0.46% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$1,559,639 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$50 | \$ |
| Revenue Collected During FY 14: | \$ | \$622,050 | \$ |
| Expenditures During FY 14: | \$ | \$663,952 | \$ |
| Per Capita Revenue: | \$ | \$21 | \$ |
| Per Capita Expenditures: | \$ | \$22 | \$ |
| Operating Income (loss): | \$ | -\$41,902 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 67.42% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$1,557,725 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$48 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$2,295,885 | \$9,336,387 | \$6,292,315 |
| Per Capita Debt: | \$239 | \$366 | \$223 |
| General Obligation Debt over EAV: | 0.10% | 0.72% | 0.46% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$1,559,639 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$50 | \$ |
| Revenue Collected During FY 14: | \$ | \$622,050 | \$ |
| Expenditures During FY 14: | \$ | \$663,952 | \$ |
| Per Capita Revenue: | \$ | \$21 | \$ |
| Per Capita Expenditures: | \$ | \$22 | \$ |
| Operating Income (loss): | \$ | -\$41,902 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 67.42% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$1,557,725 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$48 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|----------------------------|----------------|--------|
| Unit Name: | Carol Stream Park District | | |
| Unit Code: | 022/050/12 | County: | Dupage |
| Fiscal Year End: | 12/31/2014 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$23,375,419 | | |
| Equalized Assessed Valuation: | \$1,182,169,118 | | |
| Population: | 47,250 | | |
| Employees: | | | |
| | Full Time: | 47 | |
| | Part Time: | 626 | |
| | Salaries Paid: | \$4,322,344 | |

| Blended Component Units | |
|-------------------------|--|
| | |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 14: | \$995,238 | \$2,952,329 | \$1,568,714 |
| Per Capita Beginning Fund Balance: | \$21 | \$108 | \$75 |
| Revenue Collected During FY 14: | \$8,249,928 | \$6,374,916 | \$3,406,713 |
| Expenditures During FY 14: | \$8,626,518 | \$6,019,868 | \$3,419,923 |
| Per Capita Revenue: | \$175 | \$256 | \$172 |
| Per Capita Expenditures: | \$183 | \$246 | \$152 |
| Revenues over (under) Expenditures: | -\$376,590 | \$355,048 | \$187,521 |
| Ratio of Fund Balance to Expenditures: | 7.65% | 54.55% | 47.83% |
| Ending Fund Balance for FY 14: | \$659,735 | \$3,054,629 | \$1,544,745 |
| Per Capita Ending Fund Balance: | \$14 | \$110 | \$79 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$6,530 | \$ |
| Total Unreserved Funds: | \$ | \$6,600 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$1,550,231 | \$1,467,362 | \$848,531 |
| Total Unrestricted Net Assets: | \$6,601,895 | \$3,298,943 | \$1,659,535 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$52,846,477 | \$9,336,387 | \$6,292,315 |
| Per Capita Debt: | \$1,118 | \$366 | \$223 |
| General Obligation Debt over EAV: | 4.47% | 0.72% | 0.46% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$1,559,639 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$50 | \$ |
| Revenue Collected During FY 14: | \$ | \$622,050 | \$ |
| Expenditures During FY 14: | \$ | \$663,952 | \$ |
| Per Capita Revenue: | \$ | \$21 | \$ |
| Per Capita Expenditures: | \$ | \$22 | \$ |
| Operating Income (loss): | \$ | -\$41,902 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 67.42% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$1,557,725 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$48 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$2,383,000 | \$9,336,387 | \$6,292,315 |
| Per Capita Debt: | \$283 | \$366 | \$223 |
| General Obligation Debt over EAV: | 0.53% | 0.72% | 0.46% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$1,559,639 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$50 | \$ |
| Revenue Collected During FY 14: | \$ | \$622,050 | \$ |
| Expenditures During FY 14: | \$ | \$663,952 | \$ |
| Per Capita Revenue: | \$ | \$21 | \$ |
| Per Capita Expenditures: | \$ | \$22 | \$ |
| Operating Income (loss): | \$ | -\$41,902 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 67.42% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$1,557,725 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$48 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$19,094,143 | \$9,336,387 | \$6,292,315 |
| Per Capita Debt: | \$830 | \$366 | \$223 |
| General Obligation Debt over EAV: | 2.21% | 0.72% | 0.46% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$275,219 | \$1,559,639 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$12 | \$50 | \$ |
| Revenue Collected During FY 14: | \$2,751,221 | \$622,050 | \$ |
| Expenditures During FY 14: | \$2,576,051 | \$663,952 | \$ |
| Per Capita Revenue: | \$120 | \$21 | \$ |
| Per Capita Expenditures: | \$112 | \$22 | \$ |
| Operating Income (loss): | \$175,170 | -\$41,902 | \$ |
| Ratio of Retained Earnings to Expenditures: | 17.48% | 67.42% | 0.00% |
| Ending Retained Earnings for FY 14: | \$450,389 | \$1,557,725 | \$ |
| Per Capita Ending Retained Earnings: | \$20 | \$48 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$11,441,050 | \$9,336,387 | \$6,292,315 |
| Per Capita Debt: | \$230 | \$366 | \$223 |
| General Obligation Debt over EAV: | 0.57% | 0.72% | 0.46% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$2,618,681 | \$1,559,639 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$53 | \$50 | \$ |
| Revenue Collected During FY 14: | \$1,652,651 | \$622,050 | \$ |
| Expenditures During FY 14: | \$1,567,852 | \$663,952 | \$ |
| Per Capita Revenue: | \$33 | \$21 | \$ |
| Per Capita Expenditures: | \$32 | \$22 | \$ |
| Operating Income (loss): | \$84,799 | -\$41,902 | \$ |
| Ratio of Retained Earnings to Expenditures: | 163.23% | 67.42% | 0.00% |
| Ending Retained Earnings for FY 14: | \$2,559,133 | \$1,557,725 | \$ |
| Per Capita Ending Retained Earnings: | \$52 | \$48 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$8,675,000 | \$9,336,387 | \$6,292,315 |
| Per Capita Debt: | \$195 | \$366 | \$223 |
| General Obligation Debt over EAV: | 0.25% | 0.72% | 0.46% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$8,663,027 | \$1,559,639 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$195 | \$50 | \$ |
| Revenue Collected During FY 14: | \$4,273,389 | \$622,050 | \$ |
| Expenditures During FY 14: | \$4,603,679 | \$663,952 | \$ |
| Per Capita Revenue: | \$96 | \$21 | \$ |
| Per Capita Expenditures: | \$103 | \$22 | \$ |
| Operating Income (loss): | -\$330,290 | -\$41,902 | \$ |
| Ratio of Retained Earnings to Expenditures: | 151.49% | 67.42% | 0.00% |
| Ending Retained Earnings for FY 14: | \$6,973,993 | \$1,557,725 | \$ |
| Per Capita Ending Retained Earnings: | \$157 | \$48 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

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

Fiscal Year End: **6/30/2014**

Accounting Method: **Cash**

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

Equalized Assessed Valuation: **\$19,738,203**

Population: **290**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 14: | \$4,687 | \$171,511 | \$66,924 |
| Per Capita Beginning Fund Balance: | \$16 | \$54 | \$27 |
| Revenue Collected During FY 14: | \$8,081 | \$229,458 | \$136,185 |
| Expenditures During FY 14: | \$7,496 | \$230,187 | \$125,615 |
| Per Capita Revenue: | \$28 | \$71 | \$45 |
| Per Capita Expenditures: | \$26 | \$68 | \$43 |
| Revenues over (under) Expenditures: | \$585 | -\$729 | \$3,611 |
| Ratio of Fund Balance to Expenditures: | 70.33% | 128.59% | 72.27% |
| Ending Fund Balance for FY 14: | \$5,272 | \$183,517 | \$74,165 |
| Per Capita Ending Fund Balance: | \$18 | \$59 | \$30 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$11,985 | \$ |
| Total Unreserved Funds: | \$ | \$32,509 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$ | \$90,090 | \$ |
| Total Unrestricted Net Assets: | \$ | \$82,135 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$281,889 | \$ |
| Per Capita Debt: | \$ | \$52 | \$ |
| 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 14: | \$ | \$31,703 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$4 | \$ |
| Revenue Collected During FY 14: | \$ | \$14,963 | \$ |
| Expenditures During FY 14: | \$ | \$16,625 | \$ |
| Per Capita Revenue: | \$ | \$2 | \$ |
| Per Capita Expenditures: | \$ | \$2 | \$ |
| Operating Income (loss): | \$ | -\$1,662 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 28.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$32,672 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$4 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$9,597,257 | \$9,336,387 | \$6,292,315 |
| Per Capita Debt: | \$346 | \$366 | \$223 |
| General Obligation Debt over EAV: | 0.61% | 0.72% | 0.46% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$1,559,639 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$50 | \$ |
| Revenue Collected During FY 14: | \$ | \$622,050 | \$ |
| Expenditures During FY 14: | \$ | \$663,952 | \$ |
| Per Capita Revenue: | \$ | \$21 | \$ |
| Per Capita Expenditures: | \$ | \$22 | \$ |
| Operating Income (loss): | \$ | -\$41,902 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 67.42% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$1,557,725 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$48 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$281,889 | \$ |
| Per Capita Debt: | \$ | \$52 | \$ |
| 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 14: | \$ | \$31,703 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$4 | \$ |
| Revenue Collected During FY 14: | \$ | \$14,963 | \$ |
| Expenditures During FY 14: | \$ | \$16,625 | \$ |
| Per Capita Revenue: | \$ | \$2 | \$ |
| Per Capita Expenditures: | \$ | \$2 | \$ |
| Operating Income (loss): | \$ | -\$1,662 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 28.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$32,672 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$4 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Golfview Hills Park District**

Unit Code: **022/110/12** County: **Dupage**

Fiscal Year End: **6/30/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$38,474**

Equalized Assessed Valuation: **\$48,592,277**

Population: **950**

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 14: | \$68,776 | \$171,511 | \$66,924 |
| Per Capita Beginning Fund Balance: | \$72 | \$54 | \$27 |
| Revenue Collected During FY 14: | \$39,072 | \$229,458 | \$136,185 |
| Expenditures During FY 14: | \$43,117 | \$230,187 | \$125,615 |
| Per Capita Revenue: | \$41 | \$71 | \$45 |
| Per Capita Expenditures: | \$45 | \$68 | \$43 |
| Revenues over (under) Expenditures: | -\$4,045 | -\$729 | \$3,611 |
| Ratio of Fund Balance to Expenditures: | 151.06% | 128.59% | 72.27% |
| Ending Fund Balance for FY 14: | \$65,131 | \$183,517 | \$74,165 |
| Per Capita Ending Fund Balance: | \$69 | \$59 | \$30 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$11,985 | \$ |
| Total Unreserved Funds: | \$ | \$32,509 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$ | \$90,090 | \$ |
| Total Unrestricted Net Assets: | \$ | \$82,135 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$281,889 | \$ |
| Per Capita Debt: | \$ | \$52 | \$ |
| 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 14: | \$ | \$31,703 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$4 | \$ |
| Revenue Collected During FY 14: | \$ | \$14,963 | \$ |
| Expenditures During FY 14: | \$ | \$16,625 | \$ |
| Per Capita Revenue: | \$ | \$2 | \$ |
| Per Capita Expenditures: | \$ | \$2 | \$ |
| Operating Income (loss): | \$ | -\$1,662 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 28.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$32,672 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$4 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$4,774,416 | \$9,336,387 | \$6,292,315 |
| Per Capita Debt: | \$542 | \$366 | \$223 |
| General Obligation Debt over EAV: | 1.12% | 0.72% | 0.46% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$1,559,639 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$50 | \$ |
| Revenue Collected During FY 14: | \$ | \$622,050 | \$ |
| Expenditures During FY 14: | \$ | \$663,952 | \$ |
| Per Capita Revenue: | \$ | \$21 | \$ |
| Per Capita Expenditures: | \$ | \$22 | \$ |
| Operating Income (loss): | \$ | -\$41,902 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 67.42% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$1,557,725 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$48 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$12,988,382 | \$9,336,387 | \$6,292,315 |
| Per Capita Debt: | \$406 | \$366 | \$223 |
| General Obligation Debt over EAV: | 1.08% | 0.72% | 0.46% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$2,980,235 | \$1,559,639 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$93 | \$50 | \$ |
| Revenue Collected During FY 14: | \$1,920,892 | \$622,050 | \$ |
| Expenditures During FY 14: | \$1,866,980 | \$663,952 | \$ |
| Per Capita Revenue: | \$60 | \$21 | \$ |
| Per Capita Expenditures: | \$58 | \$22 | \$ |
| Operating Income (loss): | \$53,912 | -\$41,902 | \$ |
| Ratio of Retained Earnings to Expenditures: | 164.31% | 67.42% | 0.00% |
| Ending Retained Earnings for FY 14: | \$3,067,605 | \$1,557,725 | \$ |
| Per Capita Ending Retained Earnings: | \$96 | \$48 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$7,136,000 | \$9,336,387 | \$6,292,315 |
| Per Capita Debt: | \$164 | \$366 | \$223 |
| General Obligation Debt over EAV: | 0.62% | 0.72% | 0.46% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$1,559,639 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$50 | \$ |
| Revenue Collected During FY 14: | \$ | \$622,050 | \$ |
| Expenditures During FY 14: | \$ | \$663,952 | \$ |
| Per Capita Revenue: | \$ | \$21 | \$ |
| Per Capita Expenditures: | \$ | \$22 | \$ |
| Operating Income (loss): | \$ | -\$41,902 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 67.42% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$1,557,725 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$48 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$1,790,000 | \$9,336,387 | \$6,292,315 |
| Per Capita Debt: | \$188 | \$366 | \$223 |
| General Obligation Debt over EAV: | 0.61% | 0.72% | 0.46% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$1,559,639 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$50 | \$ |
| Revenue Collected During FY 14: | \$ | \$622,050 | \$ |
| Expenditures During FY 14: | \$ | \$663,952 | \$ |
| Per Capita Revenue: | \$ | \$21 | \$ |
| Per Capita Expenditures: | \$ | \$22 | \$ |
| Operating Income (loss): | \$ | -\$41,902 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 67.42% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$1,557,725 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$48 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$31,435,903 | \$9,336,387 | \$6,292,315 |
| Per Capita Debt: | \$222 | \$366 | \$223 |
| General Obligation Debt over EAV: | 0.10% | 0.72% | 0.46% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$1,559,639 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$50 | \$ |
| Revenue Collected During FY 14: | \$ | \$622,050 | \$ |
| Expenditures During FY 14: | \$ | \$663,952 | \$ |
| Per Capita Revenue: | \$ | \$21 | \$ |
| Per Capita Expenditures: | \$ | \$22 | \$ |
| Operating Income (loss): | \$ | -\$41,902 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 67.42% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$1,557,725 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$48 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$2,365,450 | \$9,336,387 | \$6,292,315 |
| Per Capita Debt: | \$300 | \$366 | \$223 |
| General Obligation Debt over EAV: | 0.17% | 0.72% | 0.46% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$1,145,353 | \$1,559,639 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$145 | \$50 | \$ |
| Revenue Collected During FY 14: | \$1,210,699 | \$622,050 | \$ |
| Expenditures During FY 14: | \$1,105,899 | \$663,952 | \$ |
| Per Capita Revenue: | \$154 | \$21 | \$ |
| Per Capita Expenditures: | \$140 | \$22 | \$ |
| Operating Income (loss): | \$104,800 | -\$41,902 | \$ |
| Ratio of Retained Earnings to Expenditures: | 113.04% | 67.42% | 0.00% |
| Ending Retained Earnings for FY 14: | \$1,250,153 | \$1,557,725 | \$ |
| Per Capita Ending Retained Earnings: | \$159 | \$48 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$1,164,000 | \$9,336,387 | \$6,292,315 |
| Per Capita Debt: | \$488 | \$366 | \$223 |
| General Obligation Debt over EAV: | 0.47% | 0.72% | 0.46% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$1,559,639 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$50 | \$ |
| Revenue Collected During FY 14: | \$ | \$622,050 | \$ |
| Expenditures During FY 14: | \$ | \$663,952 | \$ |
| Per Capita Revenue: | \$ | \$21 | \$ |
| Per Capita Expenditures: | \$ | \$22 | \$ |
| Operating Income (loss): | \$ | -\$41,902 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 67.42% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$1,557,725 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$48 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$4,129,987 | \$9,336,387 | \$6,292,315 |
| Per Capita Debt: | \$181 | \$366 | \$223 |
| General Obligation Debt over EAV: | 0.68% | 0.72% | 0.46% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$1,559,639 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$50 | \$ |
| Revenue Collected During FY 14: | \$ | \$622,050 | \$ |
| Expenditures During FY 14: | \$ | \$663,952 | \$ |
| Per Capita Revenue: | \$ | \$21 | \$ |
| Per Capita Expenditures: | \$ | \$22 | \$ |
| Operating Income (loss): | \$ | -\$41,902 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 67.42% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$1,557,725 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$48 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Tri-State Park Park District**

Unit Code: **022/200/12** County: **Dupage**

Fiscal Year End: **5/31/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$119,000**

Equalized Assessed Valuation: **\$151,661,921**

Population: **5,500**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 14: | \$10,390 | \$171,511 | \$66,924 |
| Per Capita Beginning Fund Balance: | \$2 | \$54 | \$27 |
| Revenue Collected During FY 14: | \$122,081 | \$229,458 | \$136,185 |
| Expenditures During FY 14: | \$69,857 | \$230,187 | \$125,615 |
| Per Capita Revenue: | \$22 | \$71 | \$45 |
| Per Capita Expenditures: | \$13 | \$68 | \$43 |
| Revenues over (under) Expenditures: | \$52,224 | -\$729 | \$3,611 |
| Ratio of Fund Balance to Expenditures: | 95.74% | 128.59% | 72.27% |
| Ending Fund Balance for FY 14: | \$66,884 | \$183,517 | \$74,165 |
| Per Capita Ending Fund Balance: | \$12 | \$59 | \$30 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$11,985 | \$ |
| Total Unreserved Funds: | \$66,884 | \$32,509 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$ | \$90,090 | \$ |
| Total Unrestricted Net Assets: | \$ | \$82,135 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$281,889 | \$ |
| Per Capita Debt: | \$ | \$52 | \$ |
| 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 14: | \$ | \$31,703 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$4 | \$ |
| Revenue Collected During FY 14: | \$ | \$14,963 | \$ |
| Expenditures During FY 14: | \$ | \$16,625 | \$ |
| Per Capita Revenue: | \$ | \$2 | \$ |
| Per Capita Expenditures: | \$ | \$2 | \$ |
| Operating Income (loss): | \$ | -\$1,662 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 28.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$32,672 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$4 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Wards Creek Park District**

Unit Code: **022/205/12** County: **Dupage**

Fiscal Year End: **10/30/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$38,456**

Equalized Assessed Valuation: **\$33,608,350**

Population: **1,100**

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 14: | \$244,417 | \$171,511 | \$66,924 |
| Per Capita Beginning Fund Balance: | \$222 | \$54 | \$27 |
| Revenue Collected During FY 14: | \$41,527 | \$229,458 | \$136,185 |
| Expenditures During FY 14: | \$25,536 | \$230,187 | \$125,615 |
| Per Capita Revenue: | \$38 | \$71 | \$45 |
| Per Capita Expenditures: | \$23 | \$68 | \$43 |
| Revenues over (under) Expenditures: | \$15,991 | -\$729 | \$3,611 |
| Ratio of Fund Balance to Expenditures: | 1019.77% | 128.59% | 72.27% |
| Ending Fund Balance for FY 14: | \$260,408 | \$183,517 | \$74,165 |
| Per Capita Ending Fund Balance: | \$237 | \$59 | \$30 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$238,573 | \$11,985 | \$ |
| Total Unreserved Funds: | \$21,858 | \$32,509 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$ | \$90,090 | \$ |
| Total Unrestricted Net Assets: | \$ | \$82,135 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$281,889 | \$ |
| Per Capita Debt: | \$ | \$52 | \$ |
| 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 14: | \$ | \$31,703 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$4 | \$ |
| Revenue Collected During FY 14: | \$ | \$14,963 | \$ |
| Expenditures During FY 14: | \$ | \$16,625 | \$ |
| Per Capita Revenue: | \$ | \$2 | \$ |
| Per Capita Expenditures: | \$ | \$2 | \$ |
| Operating Income (loss): | \$ | -\$1,662 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 28.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$32,672 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$4 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$533,260 | \$9,336,387 | \$6,292,315 |
| Per Capita Debt: | \$41 | \$366 | \$223 |
| General Obligation Debt over EAV: | 0.13% | 0.72% | 0.46% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$41,108 | \$1,559,639 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$3 | \$50 | \$ |
| Revenue Collected During FY 14: | \$287,711 | \$622,050 | \$ |
| Expenditures During FY 14: | \$279,837 | \$663,952 | \$ |
| Per Capita Revenue: | \$22 | \$21 | \$ |
| Per Capita Expenditures: | \$21 | \$22 | \$ |
| Operating Income (loss): | \$7,874 | -\$41,902 | \$ |
| Ratio of Retained Earnings to Expenditures: | 17.50% | 67.42% | 0.00% |
| Ending Retained Earnings for FY 14: | \$48,982 | \$1,557,725 | \$ |
| Per Capita Ending Retained Earnings: | \$4 | \$48 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$23,342,072 | \$9,336,387 | \$6,292,315 |
| Per Capita Debt: | \$707 | \$366 | \$223 |
| General Obligation Debt over EAV: | 2.22% | 0.72% | 0.46% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$1,559,639 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$50 | \$ |
| Revenue Collected During FY 14: | \$ | \$622,050 | \$ |
| Expenditures During FY 14: | \$ | \$663,952 | \$ |
| Per Capita Revenue: | \$ | \$21 | \$ |
| Per Capita Expenditures: | \$ | \$22 | \$ |
| Operating Income (loss): | \$ | -\$41,902 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 67.42% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$1,557,725 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$48 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$9,706,024 | \$9,336,387 | \$6,292,315 |
| Per Capita Debt: | \$389 | \$366 | \$223 |
| General Obligation Debt over EAV: | 1.25% | 0.72% | 0.46% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$1,559,639 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$50 | \$ |
| Revenue Collected During FY 14: | \$ | \$622,050 | \$ |
| Expenditures During FY 14: | \$ | \$663,952 | \$ |
| Per Capita Revenue: | \$ | \$21 | \$ |
| Per Capita Expenditures: | \$ | \$22 | \$ |
| Operating Income (loss): | \$ | -\$41,902 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 67.42% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$1,557,725 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$48 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$39,797,145 | \$9,336,387 | \$6,292,315 |
| Per Capita Debt: | \$742 | \$366 | \$223 |
| General Obligation Debt over EAV: | 1.60% | 0.72% | 0.46% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$12,234,606 | \$1,559,639 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$228 | \$50 | \$ |
| Revenue Collected During FY 14: | \$9,261,064 | \$622,050 | \$ |
| Expenditures During FY 14: | \$8,165,097 | \$663,952 | \$ |
| Per Capita Revenue: | \$173 | \$21 | \$ |
| Per Capita Expenditures: | \$152 | \$22 | \$ |
| Operating Income (loss): | \$1,095,967 | -\$41,902 | \$ |
| Ratio of Retained Earnings to Expenditures: | 163.26% | 67.42% | 0.00% |
| Ending Retained Earnings for FY 14: | \$13,330,573 | \$1,557,725 | \$ |
| Per Capita Ending Retained Earnings: | \$248 | \$48 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$3,186,500 | \$9,336,387 | \$6,292,315 |
| Per Capita Debt: | \$348 | \$366 | \$223 |
| General Obligation Debt over EAV: | 0.32% | 0.72% | 0.46% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$1,559,639 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$50 | \$ |
| Revenue Collected During FY 14: | \$ | \$622,050 | \$ |
| Expenditures During FY 14: | \$ | \$663,952 | \$ |
| Per Capita Revenue: | \$ | \$21 | \$ |
| Per Capita Expenditures: | \$ | \$22 | \$ |
| Operating Income (loss): | \$ | -\$41,902 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 67.42% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$1,557,725 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$48 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$4,599,400 | \$9,336,387 | \$6,292,315 |
| Per Capita Debt: | \$334 | \$366 | \$223 |
| General Obligation Debt over EAV: | 0.67% | 0.72% | 0.46% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$4,858,340 | \$1,559,639 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$353 | \$50 | \$ |
| Revenue Collected During FY 14: | \$1,488,991 | \$622,050 | \$ |
| Expenditures During FY 14: | \$1,537,761 | \$663,952 | \$ |
| Per Capita Revenue: | \$108 | \$21 | \$ |
| Per Capita Expenditures: | \$112 | \$22 | \$ |
| Operating Income (loss): | -\$48,770 | -\$41,902 | \$ |
| Ratio of Retained Earnings to Expenditures: | 317.38% | 67.42% | 0.00% |
| Ending Retained Earnings for FY 14: | \$4,880,508 | \$1,557,725 | \$ |
| Per Capita Ending Retained Earnings: | \$354 | \$48 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 14: | \$12,027,139 | \$9,336,387 | \$6,292,315 |
| Per Capita Debt: | \$341 | \$366 | \$223 |
| General Obligation Debt over EAV: | 0.37% | 0.72% | 0.46% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 14: | \$3,710,891 | \$1,559,639 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$105 | \$50 | \$ |
| Revenue Collected During FY 14: | \$1,022,542 | \$622,050 | \$ |
| Expenditures During FY 14: | \$1,388,193 | \$663,952 | \$ |
| Per Capita Revenue: | \$29 | \$21 | \$ |
| Per Capita Expenditures: | \$39 | \$22 | \$ |
| Operating Income (loss): | -\$365,651 | -\$41,902 | \$ |
| Ratio of Retained Earnings to Expenditures: | 240.98% | 67.42% | 0.00% |
| Ending Retained Earnings for FY 14: | \$3,345,240 | \$1,557,725 | \$ |
| Per Capita Ending Retained Earnings: | \$95 | \$48 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$636,576 | \$9,336,387 | \$6,292,315 |
| Per Capita Debt: | \$12 | \$366 | \$223 |
| General Obligation Debt over EAV: | 0.37% | 0.72% | 0.46% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$1,559,639 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$50 | \$ |
| Revenue Collected During FY 14: | \$ | \$622,050 | \$ |
| Expenditures During FY 14: | \$ | \$663,952 | \$ |
| Per Capita Revenue: | \$ | \$21 | \$ |
| Per Capita Expenditures: | \$ | \$22 | \$ |
| Operating Income (loss): | \$ | -\$41,902 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 67.42% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$1,557,725 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$48 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$2,574,547 | \$130,000 |
| Per Capita Debt: | \$ | \$80 | \$7 |
| General Obligation Debt over EAV: | 0.00% | 0.25% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$134 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$5 | \$ |
| Expenditures During FY 14: | \$ | \$84 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$79 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.62% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$55 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$2,574,547 | \$130,000 |
| Per Capita Debt: | \$ | \$80 | \$7 |
| General Obligation Debt over EAV: | 0.00% | 0.25% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$134 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$5 | \$ |
| Expenditures During FY 14: | \$ | \$84 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$79 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.62% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$55 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$3,000,000 | \$2,574,547 | \$130,000 |
| Per Capita Debt: | \$108 | \$80 | \$7 |
| General Obligation Debt over EAV: | 0.24% | 0.25% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$134 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$5 | \$ |
| Expenditures During FY 14: | \$ | \$84 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$79 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.62% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$55 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$3,840,000 | \$2,574,547 | \$130,000 |
| Per Capita Debt: | \$106 | \$80 | \$7 |
| General Obligation Debt over EAV: | 0.62% | 0.25% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$134 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$5 | \$ |
| Expenditures During FY 14: | \$ | \$84 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$79 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.62% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$55 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | |
|--------------------------------------|--|-----------------------|
| Unit Name: | Helen M. Plum Memorial Public Library District | |
| Unit Code: | 022/045/10 | County: Dupage |
| Fiscal Year End: | 6/30/2014 | |
| Accounting Method: | Modified Accrual | |
| Appropriation or Budget: | \$5,013,553 | |
| Equalized Assessed Valuation: | \$1,285,524,367 | |
| Population: | 43,907 | |
| Employees: | | |
| | Full Time: | 22 |
| | Part Time: | 64 |
| | Salaries Paid: | \$1,807,279 |

| Blended Component Units | |
|-------------------------|--|
| | |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 14: | \$3,618,895 | \$2,484,843 | \$1,674,521 |
| Per Capita Beginning Fund Balance: | \$82 | \$98 | \$71 |
| Revenue Collected During FY 14: | \$3,706,013 | \$3,208,816 | \$2,297,579 |
| Expenditures During FY 14: | \$3,372,340 | \$3,078,020 | \$2,156,591 |
| Per Capita Revenue: | \$84 | \$124 | \$92 |
| Per Capita Expenditures: | \$77 | \$115 | \$94 |
| Revenues over (under) Expenditures: | \$333,673 | \$130,795 | \$164,021 |
| Ratio of Fund Balance to Expenditures: | 64.22% | 90.64% | 80.68% |
| Ending Fund Balance for FY 14: | \$2,165,696 | \$2,469,903 | \$1,705,835 |
| Per Capita Ending Fund Balance: | \$49 | \$102 | \$63 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$27,037 | \$ |
| Total Unreserved Funds: | \$ | \$112,718 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$423,379 | \$800,669 | \$379,760 |
| Total Unrestricted Net Assets: | \$1,922,242 | \$2,651,405 | \$1,807,773 |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$2,574,547 | \$130,000 |
| Per Capita Debt: | \$ | \$80 | \$7 |
| General Obligation Debt over EAV: | 0.00% | 0.25% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$134 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$5 | \$ |
| Expenditures During FY 14: | \$ | \$84 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$79 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.62% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$55 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$3,138,477 | \$2,574,547 | \$130,000 |
| Per Capita Debt: | \$187 | \$80 | \$7 |
| General Obligation Debt over EAV: | 0.00% | 0.25% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$134 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$5 | \$ |
| Expenditures During FY 14: | \$ | \$84 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$79 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.62% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$55 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$2,574,547 | \$130,000 |
| Per Capita Debt: | \$ | \$80 | \$7 |
| General Obligation Debt over EAV: | 0.00% | 0.25% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$134 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$5 | \$ |
| Expenditures During FY 14: | \$ | \$84 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$79 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.62% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$55 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$2,574,547 | \$130,000 |
| Per Capita Debt: | \$ | \$80 | \$7 |
| General Obligation Debt over EAV: | 0.00% | 0.25% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$134 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$5 | \$ |
| Expenditures During FY 14: | \$ | \$84 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$79 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.62% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$55 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|---------------------------------|----------------|-----------|
| Unit Name: | Roselle Public Library District | | |
| Unit Code: | 022/030/10 | County: | Dupage |
| Fiscal Year End: | 6/30/2014 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$3,098,924 | | |
| Equalized Assessed Valuation: | \$666,376,274 | | |
| Population: | 22,791 | | |
| Employees: | | | |
| | Full Time: | | 13 |
| | Part Time: | | 21 |
| | Salaries Paid: | | \$818,892 |

| Blended Component Units | |
|-----------------------------------|---|
| Number Submitted = | 1 |
| Roselle Public Library Foundation | |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 14: | \$1,092,243 | \$2,484,843 | \$1,674,521 |
| Per Capita Beginning Fund Balance: | \$48 | \$98 | \$71 |
| Revenue Collected During FY 14: | \$1,871,975 | \$3,208,816 | \$2,297,579 |
| Expenditures During FY 14: | \$1,686,487 | \$3,078,020 | \$2,156,591 |
| Per Capita Revenue: | \$82 | \$124 | \$92 |
| Per Capita Expenditures: | \$74 | \$115 | \$94 |
| Revenues over (under) Expenditures: | \$185,488 | \$130,795 | \$164,021 |
| Ratio of Fund Balance to Expenditures: | 69.83% | 90.64% | 80.68% |
| Ending Fund Balance for FY 14: | \$1,177,730 | \$2,469,903 | \$1,705,835 |
| Per Capita Ending Fund Balance: | \$52 | \$102 | \$63 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$27,037 | \$ |
| Total Unreserved Funds: | \$ | \$112,718 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$299,725 | \$800,669 | \$379,760 |
| Total Unrestricted Net Assets: | \$1,376,255 | \$2,651,405 | \$1,807,773 |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$2,574,547 | \$130,000 |
| Per Capita Debt: | \$ | \$80 | \$7 |
| General Obligation Debt over EAV: | 0.00% | 0.25% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$134 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$5 | \$ |
| Expenditures During FY 14: | \$ | \$84 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$79 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.62% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$55 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$2,574,547 | \$130,000 |
| Per Capita Debt: | \$ | \$80 | \$7 |
| General Obligation Debt over EAV: | 0.00% | 0.25% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$134 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$5 | \$ |
| Expenditures During FY 14: | \$ | \$84 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$79 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.62% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$55 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | |
|--------------------------------------|---|-----------------------|
| Unit Name: | West Chicago Public Library District | |
| Unit Code: | 022/036/10 | County: Dupage |
| Fiscal Year End: | 6/30/2014 | |
| Accounting Method: | Modified Accrual | |
| Appropriation or Budget: | \$3,890,000 | |
| Equalized Assessed Valuation: | \$635,454,418 | |
| Population: | 29,924 | |
| Employees: | | |
| | Full Time: | 19 |
| | Part Time: | 20 |
| | Salaries Paid: | \$1,082,399 |

| Blended Component Units | |
|-------------------------|--|
| | |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 14: | \$259,641 | \$2,484,843 | \$1,674,521 |
| Per Capita Beginning Fund Balance: | \$9 | \$98 | \$71 |
| Revenue Collected During FY 14: | \$2,168,149 | \$3,208,816 | \$2,297,579 |
| Expenditures During FY 14: | \$2,089,198 | \$3,078,020 | \$2,156,591 |
| Per Capita Revenue: | \$72 | \$124 | \$92 |
| Per Capita Expenditures: | \$70 | \$115 | \$94 |
| Revenues over (under) Expenditures: | \$78,951 | \$130,795 | \$164,021 |
| Ratio of Fund Balance to Expenditures: | 16.21% | 90.64% | 80.68% |
| Ending Fund Balance for FY 14: | \$338,592 | \$2,469,903 | \$1,705,835 |
| Per Capita Ending Fund Balance: | \$11 | \$102 | \$63 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$27,037 | \$ |
| Total Unreserved Funds: | \$ | \$112,718 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$8,054 | \$800,669 | \$379,760 |
| Total Unrestricted Net Assets: | \$650,093 | \$2,651,405 | \$1,807,773 |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$2,574,547 | \$130,000 |
| Per Capita Debt: | \$ | \$80 | \$7 |
| General Obligation Debt over EAV: | 0.00% | 0.25% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$134 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$5 | \$ |
| Expenditures During FY 14: | \$ | \$84 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$79 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.62% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$55 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | |
|--------------------------------------|----------------------------------|-----------------------|
| Unit Name: | Westmont Public Library District | |
| Unit Code: | 022/065/10 | County: Dupage |
| Fiscal Year End: | 4/30/2014 | |
| Accounting Method: | Modified Accrual | |
| Appropriation or Budget: | \$2,967,500 | |
| Equalized Assessed Valuation: | \$755,370,015 | |
| Population: | 24,685 | |
| Employees: | | |
| | Full Time: | 11 |
| | Part Time: | 20 |
| | Salaries Paid: | \$783,246 |

| Blended Component Units | |
|-------------------------|--|
| | |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 14: | \$573,976 | \$2,484,843 | \$1,674,521 |
| Per Capita Beginning Fund Balance: | \$23 | \$98 | \$71 |
| Revenue Collected During FY 14: | \$1,812,655 | \$3,208,816 | \$2,297,579 |
| Expenditures During FY 14: | \$1,581,146 | \$3,078,020 | \$2,156,591 |
| Per Capita Revenue: | \$73 | \$124 | \$92 |
| Per Capita Expenditures: | \$64 | \$115 | \$94 |
| Revenues over (under) Expenditures: | \$231,509 | \$130,795 | \$164,021 |
| Ratio of Fund Balance to Expenditures: | 36.30% | 90.64% | 80.68% |
| Ending Fund Balance for FY 14: | \$573,976 | \$2,469,903 | \$1,705,835 |
| Per Capita Ending Fund Balance: | \$23 | \$102 | \$63 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$27,037 | \$ |
| Total Unreserved Funds: | \$ | \$112,718 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$488,947 | \$800,669 | \$379,760 |
| Total Unrestricted Net Assets: | \$530,196 | \$2,651,405 | \$1,807,773 |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$243,970 | \$2,574,547 | \$130,000 |
| Per Capita Debt: | \$10 | \$80 | \$7 |
| General Obligation Debt over EAV: | 0.02% | 0.25% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$134 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$5 | \$ |
| Expenditures During FY 14: | \$ | \$84 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$79 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.62% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$55 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$96,741 | \$2,574,547 | \$130,000 |
| Per Capita Debt: | \$7 | \$80 | \$7 |
| General Obligation Debt over EAV: | 0.00% | 0.25% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$134 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$5 | \$ |
| Expenditures During FY 14: | \$ | \$84 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$79 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.62% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$55 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$2,574,547 | \$130,000 |
| Per Capita Debt: | \$ | \$80 | \$7 |
| General Obligation Debt over EAV: | 0.00% | 0.25% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$134 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$5 | \$ |
| Expenditures During FY 14: | \$ | \$84 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$79 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.62% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$55 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$5,009,228 | \$9,874,041 | \$ |
| Per Capita Debt: | \$81 | \$89,288 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$75,023,298 | \$6,041,831 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$1,210 | \$161,221 | \$ |
| Revenue Collected During FY 14: | \$7,902,474 | \$4,741,753 | \$ |
| Expenditures During FY 14: | \$8,032,153 | \$4,559,132 | \$ |
| Per Capita Revenue: | \$127 | \$41,565 | \$ |
| Per Capita Expenditures: | \$130 | \$48,218 | \$ |
| Operating Income (loss): | -\$129,679 | \$182,620 | \$ |
| Ratio of Retained Earnings to Expenditures: | 932.42% | 108.78% | 0.00% |
| Ending Retained Earnings for FY 14: | \$74,893,619 | \$6,230,006 | \$ |
| Per Capita Ending Retained Earnings: | \$1,208 | \$156,143 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Highland Hills Sanitary District**

Unit Code: 022/040/16 County: Dupage

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$102,548

Equalized Assessed Valuation: \$130,000,000

Population: 2,000

Employees:

 Full Time:

 Part Time: 3

 Salaries Paid: \$54,446

Blended Component Units

Number Submitted = 1
Highland Hills Sanitary District

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 14: | \$1,877 | \$138,913 | \$26,870 |
| Per Capita Beginning Fund Balance: | \$1 | \$16,485 | \$8 |
| Revenue Collected During FY 14: | \$135,674 | \$73,517 | \$17,606 |
| Expenditures During FY 14: | \$135,741 | \$78,009 | \$15,616 |
| Per Capita Revenue: | \$68 | \$509 | \$6 |
| Per Capita Expenditures: | \$68 | \$553 | \$5 |
| Revenues over (under) Expenditures: | -\$67 | -\$4,493 | \$1 |
| Ratio of Fund Balance to Expenditures: | 1.33% | 61955.94% | 116.77% |
| Ending Fund Balance for FY 14: | \$1,810 | \$136,238 | \$27,426 |
| Per Capita Ending Fund Balance: | \$1 | \$16,057 | \$8 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$12,572 | \$ |
| Total Unreserved Funds: | \$1,810 | \$29,150 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$5,839 | \$ |
| Total Unrestricted Net Assets: | \$ | \$70,102 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$9,874,041 | \$ |
| Per Capita Debt: | \$ | \$89,288 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$3,893,117 | \$6,041,831 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$1,947 | \$161,221 | \$ |
| Revenue Collected During FY 14: | \$324,535 | \$4,741,753 | \$ |
| Expenditures During FY 14: | \$494,767 | \$4,559,132 | \$ |
| Per Capita Revenue: | \$162 | \$41,565 | \$ |
| Per Capita Expenditures: | \$247 | \$48,218 | \$ |
| Operating Income (loss): | -\$170,232 | \$182,620 | \$ |
| Ratio of Retained Earnings to Expenditures: | 752.45% | 108.78% | 0.00% |
| Ending Retained Earnings for FY 14: | \$3,722,885 | \$6,230,006 | \$ |
| Per Capita Ending Retained Earnings: | \$1,861 | \$156,143 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$9,214,302 | \$9,874,041 | \$ |
| Per Capita Debt: | \$409 | \$89,288 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$6,817,278 | \$6,041,831 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$303 | \$161,221 | \$ |
| Revenue Collected During FY 14: | \$2,345,216 | \$4,741,753 | \$ |
| Expenditures During FY 14: | \$2,275,947 | \$4,559,132 | \$ |
| Per Capita Revenue: | \$104 | \$41,565 | \$ |
| Per Capita Expenditures: | \$101 | \$48,218 | \$ |
| Operating Income (loss): | \$69,269 | \$182,620 | \$ |
| Ratio of Retained Earnings to Expenditures: | 302.58% | 108.78% | 0.00% |
| Ending Retained Earnings for FY 14: | \$6,886,547 | \$6,230,006 | \$ |
| Per Capita Ending Retained Earnings: | \$306 | \$156,143 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$13,642,881 | \$9,874,041 | \$ |
| Per Capita Debt: | \$220 | \$89,288 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$21,144,396 | \$6,041,831 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$341 | \$161,221 | \$ |
| Revenue Collected During FY 14: | \$6,956,565 | \$4,741,753 | \$ |
| Expenditures During FY 14: | \$6,993,170 | \$4,559,132 | \$ |
| Per Capita Revenue: | \$112 | \$41,565 | \$ |
| Per Capita Expenditures: | \$113 | \$48,218 | \$ |
| Operating Income (loss): | -\$36,605 | \$182,620 | \$ |
| Ratio of Retained Earnings to Expenditures: | 301.83% | 108.78% | 0.00% |
| Ending Retained Earnings for FY 14: | \$21,107,791 | \$6,230,006 | \$ |
| Per Capita Ending Retained Earnings: | \$340 | \$156,143 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$9,874,041 | \$ |
| Per Capita Debt: | \$ | \$89,288 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$6,041,831 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$161,221 | \$ |
| Revenue Collected During FY 14: | \$ | \$4,741,753 | \$ |
| Expenditures During FY 14: | \$ | \$4,559,132 | \$ |
| Per Capita Revenue: | \$ | \$41,565 | \$ |
| Per Capita Expenditures: | \$ | \$48,218 | \$ |
| Operating Income (loss): | \$ | \$182,620 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 108.78% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$6,230,006 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$156,143 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$33,048,800 | \$9,874,041 | \$ |
| Per Capita Debt: | \$36 | \$89,288 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$369,462,534 | \$6,041,831 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$403 | \$161,221 | \$ |
| Revenue Collected During FY 14: | \$141,166,141 | \$4,741,753 | \$ |
| Expenditures During FY 14: | \$104,939,960 | \$4,559,132 | \$ |
| Per Capita Revenue: | \$154 | \$41,565 | \$ |
| Per Capita Expenditures: | \$114 | \$48,218 | \$ |
| Operating Income (loss): | \$36,226,181 | \$182,620 | \$ |
| Ratio of Retained Earnings to Expenditures: | 386.59% | 108.78% | 0.00% |
| Ending Retained Earnings for FY 14: | \$405,688,715 | \$6,230,006 | \$ |
| Per Capita Ending Retained Earnings: | \$442 | \$156,143 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$21,208,245 | \$9,874,041 | \$ |
| Per Capita Debt: | \$262 | \$89,288 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$38,633,487 | \$6,041,831 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$477 | \$161,221 | \$ |
| Revenue Collected During FY 14: | \$10,542,354 | \$4,741,753 | \$ |
| Expenditures During FY 14: | \$10,394,573 | \$4,559,132 | \$ |
| Per Capita Revenue: | \$130 | \$41,565 | \$ |
| Per Capita Expenditures: | \$128 | \$48,218 | \$ |
| Operating Income (loss): | \$147,781 | \$182,620 | \$ |
| Ratio of Retained Earnings to Expenditures: | 391.56% | 108.78% | 0.00% |
| Ending Retained Earnings for FY 14: | \$40,701,292 | \$6,230,006 | \$ |
| Per Capita Ending Retained Earnings: | \$502 | \$156,143 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

| | | | |
|-------------------------------|------------------------------------|-------------|--------|
| Unit Name: | Addison Township and Road & Bridge | | |
| Unit Code: | 022/010/01 | County: | Dupage |
| Fiscal Year End: | 5/31/2014 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$4,772,100 | | |
| Equalized Assessed Valuation: | \$3,161,395,119 | | |
| Population: | 88,612 | | |
| Employees: | | | |
| | Full Time: | 32 | |
| | Part Time: | 16 | |
| | Salaries Paid: | \$1,951,225 | |

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 14: | \$2,164,384 | \$2,580,088 | \$1,972,999 |
| Per Capita Beginning Fund Balance: | \$24 | \$129 | \$64 |
| Revenue Collected During FY 14: | \$4,360,371 | \$2,562,602 | \$1,787,647 |
| Expenditures During FY 14: | \$4,253,588 | \$2,479,426 | \$1,793,989 |
| Per Capita Revenue: | \$49 | \$120 | \$69 |
| Per Capita Expenditures: | \$48 | \$115 | \$61 |
| Revenues over (under) Expenditures: | \$106,783 | \$83,176 | \$61,022 |
| Ratio of Fund Balance to Expenditures: | 53.39% | 124.46% | 113.08% |
| Ending Fund Balance for FY 14: | \$2,271,167 | \$2,685,483 | \$2,047,217 |
| Per Capita Ending Fund Balance: | \$26 | \$135 | \$65 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$32,881 | \$ |
| Total Unreserved Funds: | \$ | \$39,833 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$1,138,111 | \$1,234,066 | \$942,969 |
| Total Unrestricted Net Assets: | \$1,133,056 | \$1,505,727 | \$943,706 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$820,941 | \$ |
| Per Capita Debt: | \$ | \$42 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$551,703 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$22 | \$ |
| Revenue Collected During FY 14: | \$ | \$107,980 | \$ |
| Expenditures During FY 14: | \$ | \$92,214 | \$ |
| Per Capita Revenue: | \$ | \$4 | \$ |
| Per Capita Expenditures: | \$ | \$3 | \$ |
| Operating Income (loss): | \$ | \$15,766 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 50.95% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$579,995 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$23 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

| | | | |
|--------------------------------------|---|----------------|--------|
| Unit Name: | Bloomington Township and Road & Bridge | | |
| Unit Code: | 022/020/01 | County: | Dupage |
| Fiscal Year End: | 3/31/2014 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$6,578,330 | | |
| Equalized Assessed Valuation: | \$3,315,376,106 | | |
| Population: | 111,899 | | |
| Employees: | | | |
| | Full Time: | 25 | |
| | Part Time: | 7 | |
| | Salaries Paid: | \$1,603,306 | |

| Blended Component Units |
|--------------------------------|
| Number Submitted = 1 |
| Road & Bridge |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 14: | \$3,552,861 | \$2,580,088 | \$1,972,999 |
| Per Capita Beginning Fund Balance: | \$32 | \$129 | \$64 |
| Revenue Collected During FY 14: | \$5,952,064 | \$2,562,602 | \$1,787,647 |
| Expenditures During FY 14: | \$5,546,270 | \$2,479,426 | \$1,793,989 |
| Per Capita Revenue: | \$53 | \$120 | \$69 |
| Per Capita Expenditures: | \$50 | \$115 | \$61 |
| Revenues over (under) Expenditures: | \$405,794 | \$83,176 | \$61,022 |
| Ratio of Fund Balance to Expenditures: | 71.38% | 124.46% | 113.08% |
| Ending Fund Balance for FY 14: | \$3,958,655 | \$2,685,483 | \$2,047,217 |
| Per Capita Ending Fund Balance: | \$35 | \$135 | \$65 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$32,881 | \$ |
| Total Unreserved Funds: | \$ | \$39,833 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$470,925 | \$1,234,066 | \$942,969 |
| Total Unrestricted Net Assets: | \$3,487,730 | \$1,505,727 | \$943,706 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$820,941 | \$ |
| Per Capita Debt: | \$ | \$42 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$551,703 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$22 | \$ |
| Revenue Collected During FY 14: | \$ | \$107,980 | \$ |
| Expenditures During FY 14: | \$ | \$92,214 | \$ |
| Per Capita Revenue: | \$ | \$4 | \$ |
| Per Capita Expenditures: | \$ | \$3 | \$ |
| Operating Income (loss): | \$ | \$15,766 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 50.95% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$579,995 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$23 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

| | | |
|--------------------------------------|---|-----------------------|
| Unit Name: | Downers Grove Township and Road & Bridge | |
| Unit Code: | 022/030/01 | County: Dupage |
| Fiscal Year End: | 3/1/2014 | |
| Accounting Method: | Modified Accrual | |
| Appropriation or Budget: | \$4,882,180 | |
| Equalized Assessed Valuation: | \$6,625,405,588 | |
| Population: | 150,000 | |
| Employees: | | |
| | Full Time: | 32 |
| | Part Time: | 14 |
| | Salaries Paid: | \$2,002,108 |

| Blended Component Units |
|--------------------------------|
| Number Submitted = 1 |
| Road & Bridge |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 14: | \$2,440,034 | \$2,580,088 | \$1,972,999 |
| Per Capita Beginning Fund Balance: | \$16 | \$129 | \$64 |
| Revenue Collected During FY 14: | \$4,786,530 | \$2,562,602 | \$1,787,647 |
| Expenditures During FY 14: | \$4,194,848 | \$2,479,426 | \$1,793,989 |
| Per Capita Revenue: | \$32 | \$120 | \$69 |
| Per Capita Expenditures: | \$28 | \$115 | \$61 |
| Revenues over (under) Expenditures: | \$591,682 | \$83,176 | \$61,022 |
| Ratio of Fund Balance to Expenditures: | 72.27% | 124.46% | 113.08% |
| Ending Fund Balance for FY 14: | \$3,031,716 | \$2,685,483 | \$2,047,217 |
| Per Capita Ending Fund Balance: | \$20 | \$135 | \$65 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$32,881 | \$ |
| Total Unreserved Funds: | \$ | \$39,833 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$1,298,084 | \$1,234,066 | \$942,969 |
| Total Unrestricted Net Assets: | \$1,458,682 | \$1,505,727 | \$943,706 |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$820,941 | \$ |
| Per Capita Debt: | \$ | \$42 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$551,703 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$22 | \$ |
| Revenue Collected During FY 14: | \$ | \$107,980 | \$ |
| Expenditures During FY 14: | \$ | \$92,214 | \$ |
| Per Capita Revenue: | \$ | \$4 | \$ |
| Per Capita Expenditures: | \$ | \$3 | \$ |
| Operating Income (loss): | \$ | \$15,766 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 50.95% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$579,995 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$23 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

| | | | |
|--------------------------------------|----------------------------------|----------------|--------|
| Unit Name: | Lisle Township and Road & Bridge | | |
| Unit Code: | 022/040/01 | County: | Dupage |
| Fiscal Year End: | 3/31/2014 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$6,343,047 | | |
| Equalized Assessed Valuation: | \$4,474,127,885 | | |
| Population: | 116,268 | | |
| Employees: | | | |
| | Full Time: | 28 | |
| | Part Time: | 11 | |
| | Salaries Paid: | \$1,780,556 | |

| Blended Component Units | |
|--------------------------------|--|
| Number Submitted = 1 | |
| Road & Bridge | |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 14: | \$5,810,263 | \$2,580,088 | \$1,972,999 |
| Per Capita Beginning Fund Balance: | \$50 | \$129 | \$64 |
| Revenue Collected During FY 14: | \$4,291,558 | \$2,562,602 | \$1,787,647 |
| Expenditures During FY 14: | \$4,985,135 | \$2,479,426 | \$1,793,989 |
| Per Capita Revenue: | \$37 | \$120 | \$69 |
| Per Capita Expenditures: | \$43 | \$115 | \$61 |
| Revenues over (under) Expenditures: | -\$693,577 | \$83,176 | \$61,022 |
| Ratio of Fund Balance to Expenditures: | 102.64% | 124.46% | 113.08% |
| Ending Fund Balance for FY 14: | \$5,116,686 | \$2,685,483 | \$2,047,217 |
| Per Capita Ending Fund Balance: | \$44 | \$135 | \$65 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$32,881 | \$ |
| Total Unreserved Funds: | \$ | \$39,833 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$ | \$1,234,066 | \$942,969 |
| Total Unrestricted Net Assets: | \$5,116,686 | \$1,505,727 | \$943,706 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$820,941 | \$ |
| Per Capita Debt: | \$ | \$42 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$551,703 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$22 | \$ |
| Revenue Collected During FY 14: | \$ | \$107,980 | \$ |
| Expenditures During FY 14: | \$ | \$92,214 | \$ |
| Per Capita Revenue: | \$ | \$4 | \$ |
| Per Capita Expenditures: | \$ | \$3 | \$ |
| Operating Income (loss): | \$ | \$15,766 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 50.95% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$579,995 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$23 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

| | | | |
|-------------------------------|-----------------------------------|---------|--------|
| Unit Name: | Milton Township and Road & Bridge | | |
| Unit Code: | 022/050/01 | County: | Dupage |
| Fiscal Year End: | 3/31/2014 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$4,320,095 | | |
| Equalized Assessed Valuation: | \$4,266,386,181 | | |
| Population: | 120,000 | | |
| Employees: | | | |
| Full Time: | 23 | | |
| Part Time: | 5 | | |
| Salaries Paid: | \$1,584,502 | | |

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 14: | \$2,128,698 | \$2,580,088 | \$1,972,999 |
| Per Capita Beginning Fund Balance: | \$18 | \$129 | \$64 |
| Revenue Collected During FY 14: | \$4,398,333 | \$2,562,602 | \$1,787,647 |
| Expenditures During FY 14: | \$4,215,359 | \$2,479,426 | \$1,793,989 |
| Per Capita Revenue: | \$37 | \$120 | \$69 |
| Per Capita Expenditures: | \$35 | \$115 | \$61 |
| Revenues over (under) Expenditures: | \$182,974 | \$83,176 | \$61,022 |
| Ratio of Fund Balance to Expenditures: | 54.84% | 124.46% | 113.08% |
| Ending Fund Balance for FY 14: | \$2,311,672 | \$2,685,483 | \$2,047,217 |
| Per Capita Ending Fund Balance: | \$19 | \$135 | \$65 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$32,881 | \$ |
| Total Unreserved Funds: | \$ | \$39,833 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$1,664,857 | \$1,234,066 | \$942,969 |
| Total Unrestricted Net Assets: | \$646,814 | \$1,505,727 | \$943,706 |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$820,941 | \$ |
| Per Capita Debt: | \$ | \$42 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$551,703 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$22 | \$ |
| Revenue Collected During FY 14: | \$ | \$107,980 | \$ |
| Expenditures During FY 14: | \$ | \$92,214 | \$ |
| Per Capita Revenue: | \$ | \$4 | \$ |
| Per Capita Expenditures: | \$ | \$3 | \$ |
| Operating Income (loss): | \$ | \$15,766 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 50.95% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$579,995 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$23 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

| | | | |
|-------------------------------|---------------------------------------|---------|--------|
| Unit Name: | Naperville Township and Road & Bridge | | |
| Unit Code: | 022/060/01 | County: | Dupage |
| Fiscal Year End: | 3/31/2014 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$4,831,430 | | |
| Equalized Assessed Valuation: | \$3,791,243,286 | | |
| Population: | 100,000 | | |
| Employees: | | | |
| Full Time: | 20 | | |
| Part Time: | 11 | | |
| Salaries Paid: | \$1,212,965 | | |

Blended Component Units

Number Submitted = 1
Road & Bridge

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 14: | \$5,655,981 | \$2,580,088 | \$1,972,999 |
| Per Capita Beginning Fund Balance: | \$57 | \$129 | \$64 |
| Revenue Collected During FY 14: | \$3,282,197 | \$2,562,602 | \$1,787,647 |
| Expenditures During FY 14: | \$3,373,128 | \$2,479,426 | \$1,793,989 |
| Per Capita Revenue: | \$33 | \$120 | \$69 |
| Per Capita Expenditures: | \$34 | \$115 | \$61 |
| Revenues over (under) Expenditures: | -\$90,931 | \$83,176 | \$61,022 |
| Ratio of Fund Balance to Expenditures: | 165.47% | 124.46% | 113.08% |
| Ending Fund Balance for FY 14: | \$5,581,550 | \$2,685,483 | \$2,047,217 |
| Per Capita Ending Fund Balance: | \$56 | \$135 | \$65 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$32,881 | \$ |
| Total Unreserved Funds: | \$ | \$39,833 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$340,705 | \$1,234,066 | \$942,969 |
| Total Unrestricted Net Assets: | \$5,240,845 | \$1,505,727 | \$943,706 |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$820,941 | \$ |
| Per Capita Debt: | \$ | \$42 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$551,703 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$22 | \$ |
| Revenue Collected During FY 14: | \$ | \$107,980 | \$ |
| Expenditures During FY 14: | \$ | \$92,214 | \$ |
| Per Capita Revenue: | \$ | \$4 | \$ |
| Per Capita Expenditures: | \$ | \$3 | \$ |
| Operating Income (loss): | \$ | \$15,766 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 50.95% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$579,995 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$23 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

| | | | |
|--------------------------------------|----------------------------------|----------------|--------|
| Unit Name: | Wayne Township and Road & Bridge | | |
| Unit Code: | 022/070/01 | County: | Dupage |
| Fiscal Year End: | 3/31/2014 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$4,940,750 | | |
| Equalized Assessed Valuation: | \$1,690,439,142 | | |
| Population: | 66,000 | | |
| Employees: | | | |
| | Full Time: | 21 | |
| | Part Time: | 9 | |
| | Salaries Paid: | \$1,170,725 | |

| Blended Component Units | |
|-------------------------|---|
| Number Submitted = | 1 |
| Road & Bridge | |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 14: | \$2,527,195 | \$2,580,088 | \$1,972,999 |
| Per Capita Beginning Fund Balance: | \$38 | \$129 | \$64 |
| Revenue Collected During FY 14: | \$3,637,730 | \$2,562,602 | \$1,787,647 |
| Expenditures During FY 14: | \$3,716,239 | \$2,479,426 | \$1,793,989 |
| Per Capita Revenue: | \$55 | \$120 | \$69 |
| Per Capita Expenditures: | \$56 | \$115 | \$61 |
| Revenues over (under) Expenditures: | -\$78,509 | \$83,176 | \$61,022 |
| Ratio of Fund Balance to Expenditures: | 65.89% | 124.46% | 113.08% |
| Ending Fund Balance for FY 14: | \$2,448,686 | \$2,685,483 | \$2,047,217 |
| Per Capita Ending Fund Balance: | \$37 | \$135 | \$65 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$32,881 | \$ |
| Total Unreserved Funds: | \$ | \$39,833 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$2,013,118 | \$1,234,066 | \$942,969 |
| Total Unrestricted Net Assets: | \$435,668 | \$1,505,727 | \$943,706 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$820,941 | \$ |
| Per Capita Debt: | \$ | \$42 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$551,703 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$22 | \$ |
| Revenue Collected During FY 14: | \$ | \$107,980 | \$ |
| Expenditures During FY 14: | \$ | \$92,214 | \$ |
| Per Capita Revenue: | \$ | \$4 | \$ |
| Per Capita Expenditures: | \$ | \$3 | \$ |
| Operating Income (loss): | \$ | \$15,766 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 50.95% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$579,995 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$23 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

| | | | |
|--------------------------------------|--|----------------|--------|
| Unit Name: | Winfield Township and Road & Bridge | | |
| Unit Code: | 022/080/01 | County: | Dupage |
| Fiscal Year End: | 3/31/2014 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$3,534,900 | | |
| Equalized Assessed Valuation: | \$1,012,720,071 | | |
| Population: | 46,233 | | |
| Employees: | | | |
| | Full Time: | 16 | |
| | Part Time: | 10 | |
| | Salaries Paid: | \$1,152,799 | |

| Blended Component Units |
|--------------------------------|
| Number Submitted = 1 |
| Road & Bridge |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 14: | \$1,423,649 | \$2,580,088 | \$1,972,999 |
| Per Capita Beginning Fund Balance: | \$31 | \$129 | \$64 |
| Revenue Collected During FY 14: | \$3,325,089 | \$2,562,602 | \$1,787,647 |
| Expenditures During FY 14: | \$2,929,632 | \$2,479,426 | \$1,793,989 |
| Per Capita Revenue: | \$72 | \$120 | \$69 |
| Per Capita Expenditures: | \$63 | \$115 | \$61 |
| Revenues over (under) Expenditures: | \$395,457 | \$83,176 | \$61,022 |
| Ratio of Fund Balance to Expenditures: | 62.09% | 124.46% | 113.08% |
| Ending Fund Balance for FY 14: | \$1,819,106 | \$2,685,483 | \$2,047,217 |
| Per Capita Ending Fund Balance: | \$39 | \$135 | \$65 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$32,881 | \$ |
| Total Unreserved Funds: | \$ | \$39,833 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$318,513 | \$1,234,066 | \$942,969 |
| Total Unrestricted Net Assets: | \$1,519,293 | \$1,505,727 | \$943,706 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$820,941 | \$ |
| Per Capita Debt: | \$ | \$42 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$551,703 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$22 | \$ |
| Revenue Collected During FY 14: | \$ | \$107,980 | \$ |
| Expenditures During FY 14: | \$ | \$92,214 | \$ |
| Per Capita Revenue: | \$ | \$4 | \$ |
| Per Capita Expenditures: | \$ | \$3 | \$ |
| Operating Income (loss): | \$ | \$15,766 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 50.95% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$579,995 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$23 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

TOWNSHIPS: Revenue Greater Than or Equal to 850,000

Local Government Profile

| | | | |
|--------------------------------------|---------------------------------|----------------|-------------|
| Unit Name: | York Township and Road & Bridge | | |
| Unit Code: | 022/090/01 | County: | Dupage |
| Fiscal Year End: | 3/31/2014 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$8,621,155 | | |
| Equalized Assessed Valuation: | \$5,264,325,795 | | |
| Population: | 120,000 | | |
| Employees: | | | |
| | Full Time: | | 35 |
| | Part Time: | | 16 |
| | Salaries Paid: | | \$2,154,892 |

| Blended Component Units | |
|--------------------------------|---|
| Number Submitted = | 1 |
| Road & Bridge | |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 14: | \$1,753,184 | \$2,580,088 | \$1,972,999 |
| Per Capita Beginning Fund Balance: | \$15 | \$129 | \$64 |
| Revenue Collected During FY 14: | \$5,678,733 | \$2,562,602 | \$1,787,647 |
| Expenditures During FY 14: | \$7,791,332 | \$2,479,426 | \$1,793,989 |
| Per Capita Revenue: | \$47 | \$120 | \$69 |
| Per Capita Expenditures: | \$65 | \$115 | \$61 |
| Revenues over (under) Expenditures: | -\$2,112,599 | \$83,176 | \$61,022 |
| Ratio of Fund Balance to Expenditures: | 21.06% | 124.46% | 113.08% |
| Ending Fund Balance for FY 14: | \$1,640,585 | \$2,685,483 | \$2,047,217 |
| Per Capita Ending Fund Balance: | \$14 | \$135 | \$65 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$32,881 | \$ |
| Total Unreserved Funds: | \$ | \$39,833 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$892,189 | \$1,234,066 | \$942,969 |
| Total Unrestricted Net Assets: | \$748,396 | \$1,505,727 | \$943,706 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$1,033,822 | \$820,941 | \$ |
| Per Capita Debt: | \$9 | \$42 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$551,703 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$22 | \$ |
| Revenue Collected During FY 14: | \$ | \$107,980 | \$ |
| Expenditures During FY 14: | \$ | \$92,214 | \$ |
| Per Capita Revenue: | \$ | \$4 | \$ |
| Per Capita Expenditures: | \$ | \$3 | \$ |
| Operating Income (loss): | \$ | \$15,766 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 50.95% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$579,995 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$23 | \$ |