



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Galva Park District**

Unit Code: **037/010/12** County: **Henry**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$251,850**

Equalized Assessed Valuation: **\$20,511,934**

Population: **2,800**

Employees:

 Full Time:

 Part Time: **23**

 Salaries Paid: **\$52,309**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$249,194	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$89	\$54	\$27
Revenue Collected During FY 14:	\$161,255	\$229,458	\$136,185
Expenditures During FY 14:	\$124,871	\$230,187	\$125,615
Per Capita Revenue:	\$58	\$71	\$45
Per Capita Expenditures:	\$45	\$68	\$43
Revenues over (under) Expenditures:	\$36,384	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	228.70%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$285,578	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$102	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$285,578	\$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:	\$540,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$49	\$366	\$223
General Obligation Debt over EAV:	0.22%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$152,630	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$14	\$50	\$
Revenue Collected During FY 14:	\$158,876	\$622,050	\$
Expenditures During FY 14:	\$159,954	\$663,952	\$
Per Capita Revenue:	\$14	\$21	\$
Per Capita Expenditures:	\$14	\$22	\$
Operating Income (loss):	-\$1,078	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	94.75%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$151,552	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$14	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$19,567,618	\$9,336,387	\$6,292,315
Per Capita Debt:	\$603	\$366	\$223
General Obligation Debt over EAV:	0.28%	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: **Genoa Twp Park District**

Unit Code: 019/030/12 County: Dekalb

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,043,500

Equalized Assessed Valuation: \$94,048,243

Population: 6,000

Employees:

 Full Time: 4

 Part Time: 40

 Salaries Paid: \$537,210

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$128,106	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$21	\$54	\$27
Revenue Collected During FY 14:	\$836,925	\$229,458	\$136,185
Expenditures During FY 14:	\$846,862	\$230,187	\$125,615
Per Capita Revenue:	\$139	\$71	\$45
Per Capita Expenditures:	\$141	\$68	\$43
Revenues over (under) Expenditures:	-\$9,937	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	13.95%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$118,169	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$20	\$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:	\$1,091,629	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$2,053,975	\$281,889	\$
Per Capita Debt:	\$342	\$52	\$
General Obligation Debt over EAV:	0.28%	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: **Germantown Park District**

Unit Code: **014/010/12** County: **Clinton**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$101,365**

Equalized Assessed Valuation: **\$18,161,900**

Population: **1,118**

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:	\$47,832	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$43	\$54	\$27
Revenue Collected During FY 14:	\$83,466	\$229,458	\$136,185
Expenditures During FY 14:	\$92,613	\$230,187	\$125,615
Per Capita Revenue:	\$75	\$71	\$45
Per Capita Expenditures:	\$83	\$68	\$43
Revenues over (under) Expenditures:	-\$9,147	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	41.77%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$38,685	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$35	\$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:	\$38,685	\$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

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

Local Government Profile

Unit Name: **Glen Ellyn Countryside Park District**

Unit Code: **022/100/12** County: **Dupage**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$122,205**

Equalized Assessed Valuation: **\$71,467,874**

Population: **3,750**

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:	\$175,613	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$47	\$54	\$27
Revenue Collected During FY 14:	\$101,208	\$229,458	\$136,185
Expenditures During FY 14:	\$70,081	\$230,187	\$125,615
Per Capita Revenue:	\$27	\$71	\$45
Per Capita Expenditures:	\$19	\$68	\$43
Revenues over (under) Expenditures:	\$31,127	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	295.00%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$206,740	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$55	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$206,740	\$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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Glencoe Park District	
Unit Code:	016/260/12	County: Cook
Fiscal Year End:	2/28/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$10,007,973	
Equalized Assessed Valuation:	\$850,700,725	
Population:	9,000	
Employees:		
	Full Time:	29
	Part Time:	202
	Salaries Paid:	\$2,771,303

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$4,420,487	\$2,952,329	\$1,568,714
Per Capita Beginning Fund Balance:	\$491	\$108	\$75
Revenue Collected During FY 14:	\$8,929,756	\$6,374,916	\$3,406,713
Expenditures During FY 14:	\$7,395,000	\$6,019,868	\$3,419,923
Per Capita Revenue:	\$992	\$256	\$172
Per Capita Expenditures:	\$822	\$246	\$152
Revenues over (under) Expenditures:	\$1,534,756	\$355,048	\$187,521
Ratio of Fund Balance to Expenditures:	71.06%	54.55%	47.83%
Ending Fund Balance for FY 14:	\$5,255,243	\$3,054,629	\$1,544,745
Per Capita Ending Fund Balance:	\$584	\$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:	\$519,309	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$5,117,120	\$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:	\$10,755,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$1,195	\$366	\$223
General Obligation Debt over EAV:	1.26%	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:	\$31,290,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$559	\$366	\$223
General Obligation Debt over EAV:	0.43%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$8,364,365	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$149	\$50	\$
Revenue Collected During FY 14:	\$5,523,509	\$622,050	\$
Expenditures During FY 14:	\$4,943,333	\$663,952	\$
Per Capita Revenue:	\$99	\$21	\$
Per Capita Expenditures:	\$88	\$22	\$
Operating Income (loss):	\$580,176	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	182.09%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$9,001,488	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$161	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Godley Park District		
Unit Code:	032/010/12	County:	Grundy
Fiscal Year End:	4/30/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,576,172		
Equalized Assessed Valuation:	\$495,766,358		
Population:	350		
Employees:			
	Full Time:	15	
	Part Time:	37	
	Salaries Paid:	\$851,338	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$326,756	\$2,952,329	\$1,568,714
Per Capita Beginning Fund Balance:	\$934	\$108	\$75
Revenue Collected During FY 14:	\$1,621,205	\$6,374,916	\$3,406,713
Expenditures During FY 14:	\$1,615,348	\$6,019,868	\$3,419,923
Per Capita Revenue:	\$4,632	\$256	\$172
Per Capita Expenditures:	\$4,615	\$246	\$152
Revenues over (under) Expenditures:	\$5,857	\$355,048	\$187,521
Ratio of Fund Balance to Expenditures:	20.59%	54.55%	47.83%
Ending Fund Balance for FY 14:	\$332,613	\$3,054,629	\$1,544,745
Per Capita Ending Fund Balance:	\$950	\$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:	\$780,091	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$193,566	\$3,298,943	\$1,659,535



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,460,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$4,171	\$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:	\$	\$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:	\$1,210,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$61	\$366	\$223
General Obligation Debt over EAV:	0.60%	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

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

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

Local Government Profile

Unit Name: **Grand Tower Park District**

Unit Code: **039/020/12** County: **Jackson**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$101,670**

Equalized Assessed Valuation: **\$35,083,440**

Population: **575**

Employees:

 Full Time: **1**

 Part Time: **2**

 Salaries Paid: **\$38,409**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$23,286	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$40	\$54	\$27
Revenue Collected During FY 14:	\$102,101	\$229,458	\$136,185
Expenditures During FY 14:	\$93,689	\$230,187	\$125,615
Per Capita Revenue:	\$178	\$71	\$45
Per Capita Expenditures:	\$163	\$68	\$43
Revenues over (under) Expenditures:	\$8,412	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	33.83%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$31,698	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$55	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$31,698	\$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

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

Local Government Profile

Unit Name: **Grandwood Park District**

Unit Code: **049/040/12** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,128,198**

Equalized Assessed Valuation: **\$37,608,110**

Population: **2,259**

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:	\$236,364	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$105	\$54	\$27
Revenue Collected During FY 14:	\$342,208	\$229,458	\$136,185
Expenditures During FY 14:	\$332,236	\$230,187	\$125,615
Per Capita Revenue:	\$151	\$71	\$45
Per Capita Expenditures:	\$147	\$68	\$43
Revenues over (under) Expenditures:	\$9,972	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	74.14%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$246,336	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$109	\$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:	\$17,743	\$90,090	\$
Total Unrestricted Net Assets:	\$228,593	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$234,417	\$281,889	\$
Per Capita Debt:	\$104	\$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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Granite City Park District	
Unit Code:	057/010/12	County: Madison
Fiscal Year End:	4/30/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$4,230,661	
Equalized Assessed Valuation:	\$311,074,011	
Population:	29,849	
Employees:		
	Full Time:	16
	Part Time:	268
	Salaries Paid:	\$1,451,881

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$390,057	\$2,952,329	\$1,568,714
Per Capita Beginning Fund Balance:	\$13	\$108	\$75
Revenue Collected During FY 14:	\$3,682,162	\$6,374,916	\$3,406,713
Expenditures During FY 14:	\$3,882,213	\$6,019,868	\$3,419,923
Per Capita Revenue:	\$123	\$256	\$172
Per Capita Expenditures:	\$130	\$246	\$152
Revenues over (under) Expenditures:	-\$200,051	\$355,048	\$187,521
Ratio of Fund Balance to Expenditures:	4.98%	54.55%	47.83%
Ending Fund Balance for FY 14:	\$193,519	\$3,054,629	\$1,544,745
Per Capita Ending Fund Balance:	\$6	\$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:	\$201,744	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$1	\$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:	\$2,046,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$69	\$366	\$223
General Obligation Debt over EAV:	0.06%	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: **Grant Memorial Park District**

Unit Code: **102/010/12** County: **Woodford**

Fiscal Year End: **4/14/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$68,383**

Equalized Assessed Valuation: **\$25,526,033**

Population: **1,788**

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:	\$26,419	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$15	\$54	\$27
Revenue Collected During FY 14:	\$80,417	\$229,458	\$136,185
Expenditures During FY 14:	\$71,757	\$230,187	\$125,615
Per Capita Revenue:	\$45	\$71	\$45
Per Capita Expenditures:	\$40	\$68	\$43
Revenues over (under) Expenditures:	\$8,660	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	48.89%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$35,079	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$20	\$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:	\$6,541,853	\$9,336,387	\$6,292,315
Per Capita Debt:	\$654	\$366	\$223
General Obligation Debt over EAV:	1.32%	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 RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Griggsville Park District**

Unit Code: **075/010/12** County: **Pike**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$38,959**

Equalized Assessed Valuation: **\$18,209,323**

Population: **1,615**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$10,055**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$30,573	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$19	\$54	\$27
Revenue Collected During FY 14:	\$31,194	\$229,458	\$136,185
Expenditures During FY 14:	\$30,323	\$230,187	\$125,615
Per Capita Revenue:	\$19	\$71	\$45
Per Capita Expenditures:	\$19	\$68	\$43
Revenues over (under) Expenditures:	\$871	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	103.97%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$31,526	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$20	\$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:	\$19,155,440	\$9,336,387	\$6,292,315
Per Capita Debt:	\$559	\$366	\$223
General Obligation Debt over EAV:	0.09%	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: **Hamilton Park District**

Unit Code: **034/030/12** County: **Hancock**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$434,708**

Equalized Assessed Valuation: **\$41,138,238**

Population: **2,951**

Employees:

 Full Time:

 Part Time: **34**

 Salaries Paid: **\$60,313**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$151,712	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$51	\$54	\$27
Revenue Collected During FY 14:	\$201,055	\$229,458	\$136,185
Expenditures During FY 14:	\$196,746	\$230,187	\$125,615
Per Capita Revenue:	\$68	\$71	\$45
Per Capita Expenditures:	\$67	\$68	\$43
Revenues over (under) Expenditures:	\$4,309	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	79.30%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$156,021	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$53	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$509	\$11,985	\$
Total Unreserved Funds:	\$155,511	\$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:	\$430,000	\$281,889	\$
Per Capita Debt:	\$146	\$52	\$
General Obligation Debt over EAV:	1.05%	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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Hampshire Park District

Unit Code: 045/070/12 County: Kane

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,688,234

Equalized Assessed Valuation: \$228,778,742

Population: 8,000

Employees:

 Full Time: 4

 Part Time: 30

 Salaries Paid: \$220,242

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$602,179	\$2,952,329	\$1,568,714
Per Capita Beginning Fund Balance:	\$75	\$108	\$75
Revenue Collected During FY 14:	\$1,140,890	\$6,374,916	\$3,406,713
Expenditures During FY 14:	\$819,233	\$6,019,868	\$3,419,923
Per Capita Revenue:	\$143	\$256	\$172
Per Capita Expenditures:	\$102	\$246	\$152
Revenues over (under) Expenditures:	\$321,657	\$355,048	\$187,521
Ratio of Fund Balance to Expenditures:	86.89%	54.55%	47.83%
Ending Fund Balance for FY 14:	\$711,836	\$3,054,629	\$1,544,745
Per Capita Ending Fund Balance:	\$89	\$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:	\$	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$734,812	\$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:	\$1,785,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$223	\$366	\$223
General Obligation Debt over EAV:	0.78%	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:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$39,638	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$32	\$54	\$27
Revenue Collected During FY 14:	\$80,262	\$229,458	\$136,185
Expenditures During FY 14:	\$96,556	\$230,187	\$125,615
Per Capita Revenue:	\$65	\$71	\$45
Per Capita Expenditures:	\$78	\$68	\$43
Revenues over (under) Expenditures:	-\$16,294	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	24.18%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$23,344	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$19	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$23,344	\$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:	\$5,447,065	\$9,336,387	\$6,292,315
Per Capita Debt:	\$151	\$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:	\$	\$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

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

Local Government Profile

Unit Name: **Hanover Township Park District**

Unit Code: **043/025/12** County: **Jo Daviess**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$136,916**

Equalized Assessed Valuation: **\$19,146,424**

Population: **823**

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:	\$31,753	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$39	\$54	\$27
Revenue Collected During FY 14:	\$93,023	\$229,458	\$136,185
Expenditures During FY 14:	\$95,559	\$230,187	\$125,615
Per Capita Revenue:	\$113	\$71	\$45
Per Capita Expenditures:	\$116	\$68	\$43
Revenues over (under) Expenditures:	-\$2,536	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	30.57%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$29,217	\$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:	\$	\$32,509	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,090	\$
Total Unrestricted Net Assets:	\$29,217	\$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: **Harrisburg Park District**

Unit Code: **082/020/12** County: **Saline**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$765,364**

Equalized Assessed Valuation: **\$90,389,029**

Population: **9,031**

Employees:

Full Time: **4**

Part Time: **59**

Salaries Paid: **\$227,613**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$160,380	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$18	\$54	\$27
Revenue Collected During FY 14:	\$513,613	\$229,458	\$136,185
Expenditures During FY 14:	\$510,814	\$230,187	\$125,615
Per Capita Revenue:	\$57	\$71	\$45
Per Capita Expenditures:	\$57	\$68	\$43
Revenues over (under) Expenditures:	\$2,799	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	29.45%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$150,414	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$17	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,985	\$
Total Unreserved Funds:	\$150,414	\$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:	\$383,100	\$281,889	\$
Per Capita Debt:	\$42	\$52	\$
General Obligation Debt over EAV:	0.42%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$5,497	\$31,703	\$
Per Capita Beginning Retained Earnings for FY 14:	\$1	\$4	\$
Revenue Collected During FY 14:	\$38,799	\$14,963	\$
Expenditures During FY 14:	\$52,729	\$16,625	\$
Per Capita Revenue:	\$4	\$2	\$
Per Capita Expenditures:	\$6	\$2	\$
Operating Income (loss):	-\$13,930	-\$1,662	\$
Ratio of Retained Earnings to Expenditures:	8.22%	28.68%	0.00%
Ending Retained Earnings for FY 14:	\$4,332	\$32,672	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Harvey Park District	
Unit Code:	016/300/12	County: Cook
Fiscal Year End:	4/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$2,100,437	
Equalized Assessed Valuation:	\$213,048,452	
Population:	25,361	
Employees:		
Full Time:		15
Part Time:		4
Salaries Paid:		\$1,409,723

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$703,996	\$2,952,329	\$1,568,714
Per Capita Beginning Fund Balance:	\$28	\$108	\$75
Revenue Collected During FY 14:	\$990,170	\$6,374,916	\$3,406,713
Expenditures During FY 14:	\$886,597	\$6,019,868	\$3,419,923
Per Capita Revenue:	\$39	\$256	\$172
Per Capita Expenditures:	\$35	\$246	\$152
Revenues over (under) Expenditures:	\$103,573	\$355,048	\$187,521
Ratio of Fund Balance to Expenditures:	91.09%	54.55%	47.83%
Ending Fund Balance for FY 14:	\$807,569	\$3,054,629	\$1,544,745
Per Capita Ending Fund Balance:	\$32	\$110	\$79

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$6,530	\$
Total Unreserved Funds:	\$804,865	\$6,600	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$	\$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:	\$1,000,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$39	\$366	\$223
General Obligation Debt over EAV:	0.00%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	-\$1,434,211	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	-\$57	\$50	\$
Revenue Collected During FY 14:	\$512,435	\$622,050	\$
Expenditures During FY 14:	\$509,401	\$663,952	\$
Per Capita Revenue:	\$20	\$21	\$
Per Capita Expenditures:	\$20	\$22	\$
Operating Income (loss):	\$3,034	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	-280.95%	67.42%	0.00%
Ending Retained Earnings for FY 14:	-\$1,431,177	\$1,557,725	\$
Per Capita Ending Retained Earnings:	-\$56	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Havana Park District**

Unit Code: **060/005/12** County: **Mason**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$783,587**

Equalized Assessed Valuation: **\$57,135,167**

Population: **3,300**

Employees:

 Full Time: **3**

 Part Time: **20**

 Salaries Paid: **\$200,118**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$238,989	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$72	\$54	\$27
Revenue Collected During FY 14:	\$366,546	\$229,458	\$136,185
Expenditures During FY 14:	\$390,800	\$230,187	\$125,615
Per Capita Revenue:	\$111	\$71	\$45
Per Capita Expenditures:	\$118	\$68	\$43
Revenues over (under) Expenditures:	-\$24,254	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	56.47%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$220,678	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$67	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$218,997	\$11,985	\$
Total Unreserved Funds:	\$1,681	\$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:	\$300,000	\$281,889	\$
Per Capita Debt:	\$91	\$52	\$
General Obligation Debt over EAV:	0.53%	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:	\$1,574,825	\$281,889	\$
Per Capita Debt:	\$108	\$52	\$
General Obligation Debt over EAV:	0.16%	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:	\$2,440,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$172	\$366	\$223
General Obligation Debt over EAV:	1.72%	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: **Hennepin Park District**

Unit Code: **078/010/12** County: **Putnam**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$405,357**

Equalized Assessed Valuation: **\$31,354,810**

Population: **757**

Employees:

 Full Time: **1**

 Part Time: **20**

 Salaries Paid: **\$85,774**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$302,108	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$399	\$54	\$27
Revenue Collected During FY 14:	\$288,292	\$229,458	\$136,185
Expenditures During FY 14:	\$260,550	\$230,187	\$125,615
Per Capita Revenue:	\$381	\$71	\$45
Per Capita Expenditures:	\$344	\$68	\$43
Revenues over (under) Expenditures:	\$27,742	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	126.60%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$329,850	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$436	\$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:	\$7,109	\$90,090	\$
Total Unrestricted Net Assets:	\$329,850	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$92,000	\$281,889	\$
Per Capita Debt:	\$122	\$52	\$
General Obligation Debt over EAV:	0.29%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 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 YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Herrin Park District**

Unit Code: **100/010/12** County: **Williamson**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$291,831**

Equalized Assessed Valuation: **\$132,501,622**

Population: **12,000**

Employees:

 Full Time: **2**

 Part Time: **34**

 Salaries Paid: **\$122,077**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$247,812	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$21	\$54	\$27
Revenue Collected During FY 14:	\$418,401	\$229,458	\$136,185
Expenditures During FY 14:	\$368,960	\$230,187	\$125,615
Per Capita Revenue:	\$35	\$71	\$45
Per Capita Expenditures:	\$31	\$68	\$43
Revenues over (under) Expenditures:	\$49,441	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	80.57%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$297,253	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$25	\$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:	\$587,848	\$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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Hickory Hills Park District**

Unit Code: **016/330/12** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,533,342**

Equalized Assessed Valuation: **\$351,411,469**

Population: **15,600**

Employees:

 Full Time: **8**

 Part Time: **31**

 Salaries Paid: **\$602,116**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$1,381,279	\$2,952,329	\$1,568,714
Per Capita Beginning Fund Balance:	\$89	\$108	\$75
Revenue Collected During FY 14:	\$1,584,617	\$6,374,916	\$3,406,713
Expenditures During FY 14:	\$1,421,151	\$6,019,868	\$3,419,923
Per Capita Revenue:	\$102	\$256	\$172
Per Capita Expenditures:	\$91	\$246	\$152
Revenues over (under) Expenditures:	\$163,466	\$355,048	\$187,521
Ratio of Fund Balance to Expenditures:	108.70%	54.55%	47.83%
Ending Fund Balance for FY 14:	\$1,544,745	\$3,054,629	\$1,544,745
Per Capita Ending Fund Balance:	\$99	\$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:	\$271,108	\$1,467,362	\$848,531
Total Unrestricted Net Assets:	\$2,158,424	\$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:	\$2,020,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$129	\$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:	\$	\$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:	\$15,465,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$520	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$4,345,000	\$9,336,387	\$6,292,315
Per Capita Debt:	\$2,290	\$366	\$223
General Obligation Debt over EAV:	2.68%	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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$69,689,015	\$9,336,387	\$6,292,315
Per Capita Debt:	\$1,330	\$366	\$223
General Obligation Debt over EAV:	3.14%	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: **Hollis Park District**

Unit Code: **072/020/12** County: **Peoria**

Fiscal Year End: **12/31/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$983,511**

Equalized Assessed Valuation: **\$54,431,534**

Population: **3,000**

Employees:

Full Time: **3**

Part Time: **17**

Salaries Paid: **\$193,457**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$485,372	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$162	\$54	\$27
Revenue Collected During FY 14:	\$556,207	\$229,458	\$136,185
Expenditures During FY 14:	\$535,214	\$230,187	\$125,615
Per Capita Revenue:	\$185	\$71	\$45
Per Capita Expenditures:	\$178	\$68	\$43
Revenues over (under) Expenditures:	\$20,993	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	95.30%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$510,059	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$170	\$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:	\$74,314	\$90,090	\$
Total Unrestricted Net Assets:	\$435,745	\$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:	\$14,295,035	\$9,336,387	\$6,292,315
Per Capita Debt:	\$479	\$366	\$223
General Obligation Debt over EAV:	0.46%	0.72%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$11,413,466	\$1,559,639	\$
Per Capita Beginning Retained Earnings for FY 14:	\$382	\$50	\$
Revenue Collected During FY 14:	\$5,208,358	\$622,050	\$
Expenditures During FY 14:	\$5,278,355	\$663,952	\$
Per Capita Revenue:	\$174	\$21	\$
Per Capita Expenditures:	\$177	\$22	\$
Operating Income (loss):	-\$69,997	-\$41,902	\$
Ratio of Retained Earnings to Expenditures:	219.83%	67.42%	0.00%
Ending Retained Earnings for FY 14:	\$11,603,444	\$1,557,725	\$
Per Capita Ending Retained Earnings:	\$388	\$48	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Horner Park District**

Unit Code: **088/030/12** County: **St. Clair**

Fiscal Year End: **9/30/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$51,000**

Equalized Assessed Valuation: **\$47,357,051**

Population: **4,500**

Employees:

 Full Time: **1**

 Part Time: **2**

 Salaries Paid: **\$34,096**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$144,997	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$32	\$54	\$27
Revenue Collected During FY 14:	\$130,500	\$229,458	\$136,185
Expenditures During FY 14:	\$42,630	\$230,187	\$125,615
Per Capita Revenue:	\$29	\$71	\$45
Per Capita Expenditures:	\$9	\$68	\$43
Revenues over (under) Expenditures:	\$87,870	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	546.25%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$232,867	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$52	\$59	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$114,000	\$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:	\$11,327,311	\$9,336,387	\$6,292,315
Per Capita Debt:	\$283	\$366	\$223
General Obligation Debt over EAV:	0.56%	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: **Hutsonville Park District**

Unit Code: **017/020/12** County: **Crawford**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$283,250**

Equalized Assessed Valuation: **\$9,701,754**

Population: **1,300**

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:	\$110,334	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$85	\$54	\$27
Revenue Collected During FY 14:	-\$6,681	\$229,458	\$136,185
Expenditures During FY 14:	\$36,576	\$230,187	\$125,615
Per Capita Revenue:	-\$5	\$71	\$45
Per Capita Expenditures:	\$28	\$68	\$43
Revenues over (under) Expenditures:	-\$43,257	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	183.39%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$67,077	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$52	\$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

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$24,659	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$18	\$54	\$27
Revenue Collected During FY 14:	\$33,736	\$229,458	\$136,185
Expenditures During FY 14:	\$30,255	\$230,187	\$125,615
Per Capita Revenue:	\$25	\$71	\$45
Per Capita Expenditures:	\$22	\$68	\$43
Revenues over (under) Expenditures:	\$3,481	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	93.01%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$28,140	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$21	\$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 YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$731,553	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	\$97	\$54	\$27
Revenue Collected During FY 14:	\$492,055	\$229,458	\$136,185
Expenditures During FY 14:	\$397,010	\$230,187	\$125,615
Per Capita Revenue:	\$65	\$71	\$45
Per Capita Expenditures:	\$53	\$68	\$43
Revenues over (under) Expenditures:	\$95,045	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	208.21%	128.59%	72.27%
Ending Fund Balance for FY 14:	\$826,598	\$183,517	\$74,165
Per Capita Ending Fund Balance:	\$109	\$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:	\$200,814	\$90,090	\$
Total Unrestricted Net Assets:	\$332,495	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$350,500	\$281,889	\$
Per Capita Debt:	\$46	\$52	\$
General Obligation Debt over EAV:	0.17%	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

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	-\$344,343	\$171,511	\$66,924
Per Capita Beginning Fund Balance:	-\$25	\$54	\$27
Revenue Collected During FY 14:	\$619,446	\$229,458	\$136,185
Expenditures During FY 14:	\$705,678	\$230,187	\$125,615
Per Capita Revenue:	\$46	\$71	\$45
Per Capita Expenditures:	\$52	\$68	\$43
Revenues over (under) Expenditures:	-\$86,232	-\$729	\$3,611
Ratio of Fund Balance to Expenditures:	-61.02%	128.59%	72.27%
Ending Fund Balance for FY 14:	-\$430,575	\$183,517	\$74,165
Per Capita Ending Fund Balance:	-\$32	\$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:	\$844,053	\$90,090	\$
Total Unrestricted Net Assets:	-\$291,703	\$82,135	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$100,000	\$281,889	\$
Per Capita Debt:	\$7	\$52	\$
General Obligation Debt over EAV:	0.12%	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	\$