



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$285,578	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$102	\$59	\$30
Revenue Collected During FY 15:	\$154,120	\$221,911	\$134,251
Expenditures During FY 15:	\$150,080	\$225,067	\$125,700
Per Capita Revenue:	\$55	\$73	\$41
Per Capita Expenditures:	\$54	\$73	\$41
Revenues over (under) Expenditures:	\$4,040	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	192.98%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$289,618	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$103	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$289,618	\$10,852	\$
Total Unreserved Funds:	\$	\$29,377	\$

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Geneseo Park District**

Unit Code: **037/020/12** County: **Henry**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,898,066**

Equalized Assessed Valuation: **\$250,153,831**

Population: **11,128**

Employees:

 Full Time: **7**

 Part Time: **177**

 Salaries Paid: **\$885,834**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$820,261	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$74	\$106	\$80
Revenue Collected During FY 15:	\$1,770,368	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$1,662,556	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$159	\$249	\$161
Per Capita Expenditures:	\$149	\$249	\$151
Revenues over (under) Expenditures:	\$107,812	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	55.82%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$928,073	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$83	\$113	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,739,425	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$2,213,067	\$3,065,294	\$1,645,512



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$6,625,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$595	\$349	\$222
General Obligation Debt over EAV:	0.24%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$151.552	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$14	\$47	\$
Revenue Collected During FY 15:	\$197.389	\$590,123	\$
Expenditures During FY 15:	\$177.708	\$636,973	\$
Per Capita Revenue:	\$18	\$20	\$
Per Capita Expenditures:	\$16	\$21	\$
Operating Income (loss):	\$19.681	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	96.36%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$171.233	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$15	\$47	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Geneva Park District**

Unit Code: **045/060/12** County: **Kane**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,842,784**

Equalized Assessed Valuation: **\$1,335,008,837**

Population: **32,747**

Employees:

 Full Time: **41**

 Part Time: **350**

 Salaries Paid: **\$3,897,015**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,714,789	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$83	\$106	\$80
Revenue Collected During FY 15:	\$10,417,677	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$9,505,513	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$318	\$249	\$161
Per Capita Expenditures:	\$290	\$249	\$151
Revenues over (under) Expenditures:	\$912,164	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	29.72%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$2,825,163	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$86	\$113	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$338,729	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$7,398,867	\$3,065,294	\$1,645,512



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$17,890,711	\$9,191,773	\$5,955,378
Per Capita Debt:	\$546	\$349	\$222
General Obligation Debt over EAV:	0.29%	0.65%	0.46%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Genoa Twp Park District**

Unit Code: **019/030/12** County: **Dekalb**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,043,500**

Equalized Assessed Valuation: **\$94,964,980**

Population: **6,000**

Employees:

Full Time: **4**

Part Time: **40**

Salaries Paid: **\$537,686**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$118,169	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$20	\$59	\$30
Revenue Collected During FY 15:	\$844,089	\$221,911	\$134,251
Expenditures During FY 15:	\$802,094	\$225,067	\$125,700
Per Capita Revenue:	\$141	\$73	\$41
Per Capita Expenditures:	\$134	\$73	\$41
Revenues over (under) Expenditures:	\$41,995	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	19.97%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$160,164	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$27	\$65	\$30

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$69,788	\$
Total Unrestricted Net Assets:	\$493,860	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,977,170	\$257,585	\$
Per Capita Debt:	\$330	\$57	\$
General Obligation Debt over EAV:	0.28%	0.18%	0.00%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Germantown Park District**

Unit Code: 014/010/12 County: Clinton

Fiscal Year End: 5/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$98,535

Equalized Assessed Valuation: \$18,831,230

Population: 1,288

Employees:

 Full Time: _____

 Part Time: _____

 Salaries Paid: _____ \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$38,685	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$30	\$59	\$30
Revenue Collected During FY 15:	\$48,339	\$221,911	\$134,251
Expenditures During FY 15:	\$60,840	\$225,067	\$125,700
Per Capita Revenue:	\$38	\$73	\$41
Per Capita Expenditures:	\$47	\$73	\$41
Revenues over (under) Expenditures:	-\$12,501	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	56.02%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$34,083	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$26	\$65	\$30

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$69,788	\$
Total Unrestricted Net Assets:	\$34,083	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$6,968,323	\$9,191,773	\$5,955,378
Per Capita Debt:	\$251	\$349	\$222
General Obligation Debt over EAV:	0.44%	0.65%	0.46%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: 022/100/12 County: Dupage

Fiscal Year End: 6/30/2015

Accounting Method: Cash

Appropriation or Budget: \$144,855

Equalized Assessed Valuation: \$66,317,259

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 15:	\$206,740	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$55	\$59	\$30
Revenue Collected During FY 15:	\$98,917	\$221,911	\$134,251
Expenditures During FY 15:	\$92,381	\$225,067	\$125,700
Per Capita Revenue:	\$26	\$73	\$41
Per Capita Expenditures:	\$25	\$73	\$41
Revenues over (under) Expenditures:	\$6,536	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	230.87%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$213,276	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$57	\$65	\$30

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$69,788	\$
Total Unrestricted Net Assets:	\$213,275	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Glencoe Park District**

Unit Code: **016/260/12** County: **Cook**

Fiscal Year End: **2/28/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$10,503,366**

Equalized Assessed Valuation: **\$766,177,988**

Population: **9,000**

Employees:

 Full Time: **29**

 Part Time: **202**

 Salaries Paid: **\$2,688,303**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$5,255,243	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$584	\$106	\$80
Revenue Collected During FY 15:	\$9,513,283	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$7,615,449	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$1,057	\$249	\$161
Per Capita Expenditures:	\$846	\$249	\$151
Revenues over (under) Expenditures:	\$1,897,834	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	78.17%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$5,953,077	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$661	\$113	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$754,958	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$6,283,612	\$3,065,294	\$1,645,512



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$10,015,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$1,113	\$349	\$222
General Obligation Debt over EAV:	1.31%	0.65%	0.46%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$27,370,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$489	\$349	\$222
General Obligation Debt over EAV:	0.46%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$9,001,488	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$161	\$47	\$
Revenue Collected During FY 15:	\$6,579,647	\$590,123	\$
Expenditures During FY 15:	\$4,689,042	\$636,973	\$
Per Capita Revenue:	\$118	\$20	\$
Per Capita Expenditures:	\$84	\$21	\$
Operating Income (loss):	\$1,890,605	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	299.88%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$14,061,391	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$251	\$47	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,235,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$1,874	\$349	\$222
General Obligation Debt over EAV:	0.27%	0.65%	0.46%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Golf Maine Park District**

Unit Code: **016/280/12** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,133,855**

Equalized Assessed Valuation: **\$206,717,812**

Population: **20,000**

Employees:

Full Time: **13**

Part Time: **25**

Salaries Paid: **\$556,878**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$755,934	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$38	\$106	\$80
Revenue Collected During FY 15:	\$1,189,407	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$1,093,958	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$59	\$249	\$161
Per Capita Expenditures:	\$55	\$249	\$151
Revenues over (under) Expenditures:	\$95,449	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	77.83%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$851,383	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$43	\$113	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$539,529	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$1,947,020	\$3,065,294	\$1,645,512



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$805,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$40	\$349	\$222
General Obligation Debt over EAV:	0.39%	0.65%	0.46%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Golfview Hills Park District**

Unit Code: 022/110/12 County: Dupage

Fiscal Year End: 6/30/2015

Accounting Method: Cash

Appropriation or Budget: \$39,696

Equalized Assessed Valuation: \$48,954,549

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 15:	\$65,131	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$69	\$59	\$30
Revenue Collected During FY 15:	\$41,236	\$221,911	\$134,251
Expenditures During FY 15:	\$65,697	\$225,067	\$125,700
Per Capita Revenue:	\$43	\$73	\$41
Per Capita Expenditures:	\$69	\$73	\$41
Revenues over (under) Expenditures:	-\$24,461	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	61.91%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$40,670	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$43	\$65	\$30

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Grand Tower Park District**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$104,365**

Equalized Assessed Valuation: **\$33,154,602**

Population: **575**

Employees:

 Full Time: **1**

 Part Time: **2**

 Salaries Paid: **\$39,131**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$33,055	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$57	\$59	\$30
Revenue Collected During FY 15:	\$98,746	\$221,911	\$134,251
Expenditures During FY 15:	\$112,491	\$225,067	\$125,700
Per Capita Revenue:	\$172	\$73	\$41
Per Capita Expenditures:	\$196	\$73	\$41
Revenues over (under) Expenditures:	-\$13,745	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	17.17%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$19,310	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$34	\$65	\$30

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Grandwood Park District**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,156,595**

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

Population: **2,259**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$85,412**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$240,283	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$106	\$59	\$30
Revenue Collected During FY 15:	\$355,562	\$221,911	\$134,251
Expenditures During FY 15:	\$295,859	\$225,067	\$125,700
Per Capita Revenue:	\$157	\$73	\$41
Per Capita Expenditures:	\$131	\$73	\$41
Revenues over (under) Expenditures:	\$59,703	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	101.39%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$299,986	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$133	\$65	\$30

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$115,918	\$69,788	\$
Total Unrestricted Net Assets:	\$174,301	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$208,210	\$257,585	\$
Per Capita Debt:	\$92	\$57	\$
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,997,266	\$9,191,773	\$5,955,378
Per Capita Debt:	\$67	\$349	\$222
General Obligation Debt over EAV:	0.06%	0.65%	0.46%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Grant Memorial Park District**

Unit Code: 102/010/12 County: Woodford

Fiscal Year End: 4/14/2015

Accounting Method: Cash

Appropriation or Budget: \$58,988

Equalized Assessed Valuation: \$26,287,483

Population: 1,155

Employees:

 Full Time: _____

 Part Time: _____

 Salaries Paid: _____ \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$15,078	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$13	\$59	\$30
Revenue Collected During FY 15:	\$45,138	\$221,911	\$134,251
Expenditures During FY 15:	\$42,569	\$225,067	\$125,700
Per Capita Revenue:	\$39	\$73	\$41
Per Capita Expenditures:	\$37	\$73	\$41
Revenues over (under) Expenditures:	\$2,569	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	41.46%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$17,647	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$15	\$65	\$30

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Grayslake Park District**

Unit Code: **049/050/12** County: **Lake**

Fiscal Year End: **5/31/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,682,021**

Equalized Assessed Valuation: **\$477,788,905**

Population: **22,800**

Employees:

Full Time: **15**

Part Time: **1**

Salaries Paid: **\$1,420,898**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,283,234	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$56	\$106	\$80
Revenue Collected During FY 15:	\$3,443,732	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$3,224,325	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$151	\$249	\$161
Per Capita Expenditures:	\$141	\$249	\$151
Revenues over (under) Expenditures:	\$219,407	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	46.57%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$1,501,580	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$66	\$113	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,163,224	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$368,061	\$3,065,294	\$1,645,512



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$6,260,232	\$9,191,773	\$5,955,378
Per Capita Debt:	\$275	\$349	\$222
General Obligation Debt over EAV:	1.31%	0.65%	0.46%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Griggsville Park District**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$40,869**

Equalized Assessed Valuation: **\$19,232,139**

Population: **16,150**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$10,692**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$31,526	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$2	\$59	\$30
Revenue Collected During FY 15:	\$32,010	\$221,911	\$134,251
Expenditures During FY 15:	\$27,092	\$225,067	\$125,700
Per Capita Revenue:	\$2	\$73	\$41
Per Capita Expenditures:	\$2	\$73	\$41
Revenues over (under) Expenditures:	\$4,918	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	134.52%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$36,444	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$2	\$65	\$30

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Gurnee Park District**

Unit Code: **049/060/12** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,199,464**

Equalized Assessed Valuation: **\$1,014,262,650**

Population: **34,295**

Employees:

Full Time: **48**

Part Time: **601**

Salaries Paid: **\$5,229,414**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$3,754,691	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$109	\$106	\$80
Revenue Collected During FY 15:	\$11,353,999	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$10,991,152	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$331	\$249	\$161
Per Capita Expenditures:	\$320	\$249	\$151
Revenues over (under) Expenditures:	\$362,847	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	34.06%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$3,743,686	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$109	\$113	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$777,891	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$6,312,322	\$3,065,294	\$1,645,512



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$18,447,895	\$9,191,773	\$5,955,378
Per Capita Debt:	\$538	\$349	\$222
General Obligation Debt over EAV:	0.09%	0.65%	0.46%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Hamilton Park District**

Unit Code: 034/030/12 County: Hancock

Fiscal Year End: 5/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$436,005

Equalized Assessed Valuation: \$41,329,406

Population: 2,951

Employees:

 Full Time: 1

 Part Time: 28

 Salaries Paid: \$74,318

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$156,021	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$53	\$59	\$30
Revenue Collected During FY 15:	\$226,458	\$221,911	\$134,251
Expenditures During FY 15:	\$206,630	\$225,067	\$125,700
Per Capita Revenue:	\$77	\$73	\$41
Per Capita Expenditures:	\$70	\$73	\$41
Revenues over (under) Expenditures:	\$19,828	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	85.10%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$175,850	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$60	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$509	\$10,852	\$
Total Unreserved Funds:	\$175,341	\$29,377	\$

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$330,000	\$257,585	\$
Per Capita Debt:	\$112	\$57	\$
General Obligation Debt over EAV:	0.80%	0.18%	0.00%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Hampshire Park District**

Unit Code: **045/070/12** County: **Kane**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,004,932**

Equalized Assessed Valuation: **\$228,778,742**

Population: **8,000**

Employees:

 Full Time: **4**

 Part Time: **82**

 Salaries Paid: **\$543,933**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$711,836	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$89	\$106	\$80
Revenue Collected During FY 15:	\$1,319,151	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$1,060,477	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$165	\$249	\$161
Per Capita Expenditures:	\$133	\$249	\$151
Revenues over (under) Expenditures:	\$258,674	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	88.69%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$940,510	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$118	\$113	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$947,418	\$3,065,294	\$1,645,512



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,806,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$226	\$349	\$222
General Obligation Debt over EAV:	0.79%	0.65%	0.46%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$23,344	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$19	\$59	\$30
Revenue Collected During FY 15:	\$73,521	\$221,911	\$134,251
Expenditures During FY 15:	\$71,371	\$225,067	\$125,700
Per Capita Revenue:	\$60	\$73	\$41
Per Capita Expenditures:	\$58	\$73	\$41
Revenues over (under) Expenditures:	\$2,150	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	35.72%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$25,494	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$21	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$25,494	\$29,377	\$

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$5,199,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$144	\$349	\$222
General Obligation Debt over EAV:	0.30%	0.65%	0.46%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Hanover Township Park District**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$150,607**

Equalized Assessed Valuation: **\$19,551,687**

Population: **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 15:	\$29,174	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$36	\$59	\$30
Revenue Collected During FY 15:	\$77,803	\$221,911	\$134,251
Expenditures During FY 15:	\$67,617	\$225,067	\$125,700
Per Capita Revenue:	\$95	\$73	\$41
Per Capita Expenditures:	\$83	\$73	\$41
Revenues over (under) Expenditures:	\$10,186	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	58.21%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$39,360	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$48	\$65	\$30

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$69,788	\$
Total Unrestricted Net Assets:	\$39,360	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$194,600	\$257,585	\$
Per Capita Debt:	\$22	\$57	\$
General Obligation Debt over EAV:	0.20%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$4,332	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$4	\$
Revenue Collected During FY 15:	\$67,639	\$14,347	\$
Expenditures During FY 15:	\$62,193	\$15,937	\$
Per Capita Revenue:	\$8	\$2	\$
Per Capita Expenditures:	\$7	\$2	\$
Operating Income (loss):	\$5,446	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	15.72%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$9,778	\$33,828	\$
Per Capita Ending Retained Earnings:	\$1	\$4	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Harvey Park District**

Unit Code: **016/300/12** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,403,161**

Equalized Assessed Valuation: **\$1,512,787**

Population: **25,347**

Employees:

 Full Time: **5**

 Part Time: **2**

 Salaries Paid: **\$453,172**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$446,986	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$18	\$106	\$80
Revenue Collected During FY 15:	\$923,274	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$1,161,406	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$36	\$249	\$161
Per Capita Expenditures:	\$46	\$249	\$151
Revenues over (under) Expenditures:	-\$238,132	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	17.98%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$208,854	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$8	\$113	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$50,000	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$1,539,986	\$3,065,294	\$1,645,512



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$49,460	\$9,191,773	\$5,955,378
Per Capita Debt:	\$2	\$349	\$222
General Obligation Debt over EAV:	0.00%	0.65%	0.46%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Havana Park District**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$783,757**

Equalized Assessed Valuation: **\$5,067,034**

Population: **3,300**

Employees:

 Full Time: **3**

 Part Time: **20**

 Salaries Paid: **\$180,314**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$220,678	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$67	\$59	\$30
Revenue Collected During FY 15:	\$371,915	\$221,911	\$134,251
Expenditures During FY 15:	\$354,317	\$225,067	\$125,700
Per Capita Revenue:	\$113	\$73	\$41
Per Capita Expenditures:	\$107	\$73	\$41
Revenues over (under) Expenditures:	\$17,598	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	70.09%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$248,340	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$75	\$65	\$30

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$313,017	\$69,788	\$
Total Unrestricted Net Assets:	-\$26,080	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$160,000	\$257,585	\$
Per Capita Debt:	\$48	\$57	\$
General Obligation Debt over EAV:	3.16%	0.18%	0.00%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,507,635	\$257,585	\$
Per Capita Debt:	\$103	\$57	\$
General Obligation Debt over EAV:	0.17%	0.18%	0.00%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$2,265,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$160	\$349	\$222
General Obligation Debt over EAV:	1.74%	0.65%	0.46%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Hennepin Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$341,360**

Equalized Assessed Valuation: **\$31,510,113**

Population: **724**

Employees:

 Full Time: **1**

 Part Time: **23**

 Salaries Paid: **\$94,000**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$329,850	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$456	\$59	\$30
Revenue Collected During FY 15:	\$303,396	\$221,911	\$134,251
Expenditures During FY 15:	\$226,460	\$225,067	\$125,700
Per Capita Revenue:	\$419	\$73	\$41
Per Capita Expenditures:	\$313	\$73	\$41
Revenues over (under) Expenditures:	\$76,936	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	179.63%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$406,786	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$562	\$65	\$30

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,084	\$69,788	\$
Total Unrestricted Net Assets:	\$406,784	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$70,500	\$257,585	\$
Per Capita Debt:	\$97	\$57	\$
General Obligation Debt over EAV:	0.22%	0.18%	0.00%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Herrin Park District**

Unit Code: 100/010/12 County: Williamson

Fiscal Year End: 5/31/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$302,373

Equalized Assessed Valuation: \$134,935,250

Population: 12,000

Employees:

 Full Time: 2

 Part Time: 30

 Salaries Paid: \$134,003

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$297,253	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$25	\$59	\$30
Revenue Collected During FY 15:	\$396,388	\$221,911	\$134,251
Expenditures During FY 15:	\$300,945	\$225,067	\$125,700
Per Capita Revenue:	\$33	\$73	\$41
Per Capita Expenditures:	\$25	\$73	\$41
Revenues over (under) Expenditures:	\$95,443	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	130.49%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$392,696	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$33	\$65	\$30

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$69,788	\$
Total Unrestricted Net Assets:	\$392,696	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Hickory Hills Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,114,782**

Equalized Assessed Valuation: **\$334,134,948**

Population: **15,600**

Employees:

Full Time: **8**

Part Time: **36**

Salaries Paid: **\$674,076**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,544,743	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$99	\$106	\$80
Revenue Collected During FY 15:	\$1,603,759	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$1,505,049	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$103	\$249	\$161
Per Capita Expenditures:	\$96	\$249	\$151
Revenues over (under) Expenditures:	\$98,710	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	109.20%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$1,643,453	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$105	\$113	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$270,641	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$1,959,089	\$3,065,294	\$1,645,512



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,715,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$110	\$349	\$222
General Obligation Debt over EAV:	0.51%	0.65%	0.46%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$13,155,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$442	\$349	\$222
General Obligation Debt over EAV:	0.60%	0.65%	0.46%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$2,215,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$1,168	\$349	\$222
General Obligation Debt over EAV:	1.43%	0.65%	0.46%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$69,530,326	\$9,191,773	\$5,955,378
Per Capita Debt:	\$1,340	\$349	\$222
General Obligation Debt over EAV:	0.60%	0.65%	0.46%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$200,000	\$257,585	\$
Per Capita Debt:	\$67	\$57	\$
General Obligation Debt over EAV:	0.35%	0.18%	0.00%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$16,864,400	\$9,191,773	\$5,955,378
Per Capita Debt:	\$565	\$349	\$222
General Obligation Debt over EAV:	0.42%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$11,603,444	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$388	\$47	\$
Revenue Collected During FY 15:	\$5,030,865	\$590,123	\$
Expenditures During FY 15:	\$5,350,614	\$636,973	\$
Per Capita Revenue:	\$168	\$20	\$
Per Capita Expenditures:	\$179	\$21	\$
Operating Income (loss):	-\$319,749	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	218.50%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$11,691,256	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$391	\$47	\$



FISCAL YEAR 2015

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: 9/30/2015

Accounting Method: Cash

Appropriation or Budget: \$155,488

Equalized Assessed Valuation: \$75,226,165

Population: 4,500

Employees:

 Full Time: 2

 Part Time:

 Salaries Paid: \$57,690

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$232,867	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$52	\$59	\$30
Revenue Collected During FY 15:	\$134,251	\$221,911	\$134,251
Expenditures During FY 15:	\$155,488	\$225,067	\$125,700
Per Capita Revenue:	\$30	\$73	\$41
Per Capita Expenditures:	\$35	\$73	\$41
Revenues over (under) Expenditures:	-\$21,237	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	93.49%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$145,358	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$32	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$145,358	\$29,377	\$

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$38,515	\$257,585	\$
Per Capita Debt:	\$9	\$57	\$
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$9,072,229	\$9,191,773	\$5,955,378
Per Capita Debt:	\$202	\$349	\$222
General Obligation Debt over EAV:	0.36%	0.65%	0.46%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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: 4/30/2015

Accounting Method: Cash

Appropriation or Budget: \$285,000

Equalized Assessed Valuation: \$10,264,076

Population: 1,177

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$67,077	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$57	\$59	\$30
Revenue Collected During FY 15:	\$26,213	\$221,911	\$134,251
Expenditures During FY 15:	\$63,851	\$225,067	\$125,700
Per Capita Revenue:	\$22	\$73	\$41
Per Capita Expenditures:	\$54	\$73	\$41
Revenues over (under) Expenditures:	-\$37,638	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	46.11%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$29,439	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$25	\$65	\$30

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$6,179	\$257,585	\$
Per Capita Debt:	\$5	\$57	\$
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$28,140	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$21	\$59	\$30
Revenue Collected During FY 15:	\$45,312	\$221,911	\$134,251
Expenditures During FY 15:	\$30,882	\$225,067	\$125,700
Per Capita Revenue:	\$33	\$73	\$41
Per Capita Expenditures:	\$23	\$73	\$41
Revenues over (under) Expenditures:	\$14,430	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	137.85%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$42,570	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$31	\$65	\$30

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$826,598	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$218	\$59	\$30
Revenue Collected During FY 15:	\$547,081	\$221,911	\$134,251
Expenditures During FY 15:	\$365,679	\$225,067	\$125,700
Per Capita Revenue:	\$144	\$73	\$41
Per Capita Expenditures:	\$96	\$73	\$41
Revenues over (under) Expenditures:	\$181,402	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	275.65%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$1,008,000	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$265	\$65	\$30

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$322,632	\$69,788	\$
Total Unrestricted Net Assets:	\$426,245	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$314,000	\$257,585	\$
Per Capita Debt:	\$83	\$57	\$
General Obligation Debt over EAV:	0.15%	0.18%	0.00%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,398,775	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$159	\$106	\$80
Revenue Collected During FY 15:	\$2,986,397	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$2,803,997	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$339	\$249	\$161
Per Capita Expenditures:	\$318	\$249	\$151
Revenues over (under) Expenditures:	\$182,400	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	49.26%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$1,381,175	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$157	\$113	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,678,266	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	-\$1,974,684	\$3,065,294	\$1,645,512



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$6,194,416	\$9,191,773	\$5,955,378
Per Capita Debt:	\$703	\$349	\$222
General Obligation Debt over EAV:	1.49%	0.65%	0.46%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	-\$430,575	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	-\$32	\$59	\$30
Revenue Collected During FY 15:	\$665,234	\$221,911	\$134,251
Expenditures During FY 15:	\$689,689	\$225,067	\$125,700
Per Capita Revenue:	\$49	\$73	\$41
Per Capita Expenditures:	\$51	\$73	\$41
Revenues over (under) Expenditures:	-\$24,455	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	-65.98%	136.61%	82.64%
Ending Fund Balance for FY 15:	-\$455,030	\$174,634	\$73,165
Per Capita Ending Fund Balance:	-\$34	\$65	\$30

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$187,088	\$69,788	\$
Total Unrestricted Net Assets:	\$289,201	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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