





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$25,411,584	\$9,191,773	\$5,955,378
Per Capita Debt:	\$164	\$349	\$222
General Obligation Debt over EAV:	0.99%	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: **Justice Park District**

Unit Code: **016/375/12** County: **Cook**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$343,254**

Equalized Assessed Valuation: **\$127,314,127**

Population: **12,968**

Employees:

    Full Time: **4**

    Part Time: **1**

    Salaries Paid: **\$167,070**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$91,566	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$7	\$59	\$30
Revenue Collected During FY 15:	\$295,297	\$221,911	\$134,251
Expenditures During FY 15:	\$288,639	\$225,067	\$125,700
Per Capita Revenue:	\$23	\$73	\$41
Per Capita Expenditures:	\$22	\$73	\$41
Revenues over (under) Expenditures:	\$6,658	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	55.54%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$160,296	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$12	\$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:	\$320,730	\$69,788	\$
Total Unrestricted Net Assets:	-\$128,145	\$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:	\$599,765	\$257,585	\$
Per Capita Debt:	\$46	\$57	\$
General Obligation Debt over EAV:	0.47%	0.18%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	-\$792,907	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	-\$61	\$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:	-\$792,907	\$33,828	\$
Per Capita Ending Retained Earnings:	-\$61	\$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:	\$2,072,555	\$9,191,773	\$5,955,378
Per Capita Debt:	\$56	\$349	\$222
General Obligation Debt over EAV:	0.62%	0.65%	0.46%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$9,351,348	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$252	\$47	\$
Revenue Collected During FY 15:	\$606,119	\$590,123	\$
Expenditures During FY 15:	\$1,110,814	\$636,973	\$
Per Capita Revenue:	\$16	\$20	\$
Per Capita Expenditures:	\$30	\$21	\$
Operating Income (loss):	-\$504,695	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	796.41%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$8,846,653	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$238	\$47	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Kenilworth Park District**

Unit Code: **016/380/12** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$656,221**

Equalized Assessed Valuation: **\$260,471,121**

Population: **2,513**

Employees:

    Full Time: **3**

    Part Time: **44**

    Salaries Paid: **\$278,910**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,720,563	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$685	\$59	\$30
Revenue Collected During FY 15:	\$650,120	\$221,911	\$134,251
Expenditures During FY 15:	\$610,281	\$225,067	\$125,700
Per Capita Revenue:	\$259	\$73	\$41
Per Capita Expenditures:	\$243	\$73	\$41
Revenues over (under) Expenditures:	\$39,839	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	288.46%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$1,760,402	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$701	\$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:	\$1,278,885	\$69,788	\$
Total Unrestricted Net Assets:	\$468,821	\$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:	\$12,696	\$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 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:	\$1,953,303	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$178	\$106	\$80
Revenue Collected During FY 15:	\$1,580,741	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$1,467,093	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$144	\$249	\$161
Per Capita Expenditures:	\$133	\$249	\$151
Revenues over (under) Expenditures:	\$113,648	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	145.76%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$2,138,404	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$194	\$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:	-\$154,730	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$2,221,534	\$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:	\$2,863,788	\$9,191,773	\$5,955,378
Per Capita Debt:	\$260	\$349	\$222
General Obligation Debt over EAV:	2.28%	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: **Kingsbury Park District**

Unit Code: **003/010/12** County: **Bond**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,149,742**

Equalized Assessed Valuation: **\$93,478,325**

Population: **9,700**

Employees:

    Full Time: **3**

    Part Time: **84**

    Salaries Paid: **\$226,131**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$330,501	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$34	\$59	\$30
Revenue Collected During FY 15:	\$436,418	\$221,911	\$134,251
Expenditures During FY 15:	\$484,306	\$225,067	\$125,700
Per Capita Revenue:	\$45	\$73	\$41
Per Capita Expenditures:	\$50	\$73	\$41
Revenues over (under) Expenditures:	-\$47,888	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	58.35%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$282,613	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$29	\$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:	\$269,991	\$69,788	\$
Total Unrestricted Net Assets:	\$228,858	\$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:	\$138,000	\$257,585	\$
Per Capita Debt:	\$14	\$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 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:	\$	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$	\$59	\$30
Revenue Collected During FY 15:	\$51,700	\$221,911	\$134,251
Expenditures During FY 15:	\$34,300	\$225,067	\$125,700
Per Capita Revenue:	\$45	\$73	\$41
Per Capita Expenditures:	\$30	\$73	\$41
Revenues over (under) Expenditures:	\$17,400	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	50.73%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$17,400	\$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 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:	\$83,645	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$84	\$59	\$30
Revenue Collected During FY 15:	\$15,291	\$221,911	\$134,251
Expenditures During FY 15:	\$50,937	\$225,067	\$125,700
Per Capita Revenue:	\$15	\$73	\$41
Per Capita Expenditures:	\$51	\$73	\$41
Revenues over (under) Expenditures:	-\$35,646	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	94.23%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$47,999	\$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:	\$47,999	\$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: **La Grange Park District**

Unit Code: **016/390/12** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,072,299**

Equalized Assessed Valuation: **\$593,796,697**

Population: **15,550**

Employees:

Full Time:	16
Part Time:	144
Salaries Paid:	\$1,529,447

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,300,755	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$84	\$106	\$80
Revenue Collected During FY 15:	\$3,740,669	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$3,313,698	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$241	\$249	\$161
Per Capita Expenditures:	\$213	\$249	\$151
Revenues over (under) Expenditures:	\$426,971	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	49.42%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$1,637,726	\$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:	\$597,282	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$997,345	\$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:	\$8,681,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$558	\$349	\$222
General Obligation Debt over EAV:	0.73%	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: **La Grange Park Park District**

Unit Code: **016/170/12** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,648,674**

Equalized Assessed Valuation: **\$319,016,621**

Population: **13,659**

Employees:

    Full Time: **9**

    Part Time: **53**

    Salaries Paid: **\$646,387**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,040,279	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$76	\$106	\$80
Revenue Collected During FY 15:	\$1,267,258	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$1,334,489	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$93	\$249	\$161
Per Capita Expenditures:	\$98	\$249	\$151
Revenues over (under) Expenditures:	-\$67,231	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	72.92%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$973,048	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$71	\$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:	\$309,032	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$1,220,897	\$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:	\$2,010,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$147	\$349	\$222
General Obligation Debt over EAV:	0.63%	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: **La Harpe Park District**

Unit Code: **034/040/12** County: **Hancock**

Fiscal Year End: **3/31/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$323,050**

Equalized Assessed Valuation: **\$8,402,596**

Population: **1,235**

Employees:

    Full Time:

    Part Time: **14**

    Salaries Paid: **\$50,684**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,835,208	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$1,486	\$59	\$30
Revenue Collected During FY 15:	\$178,076	\$221,911	\$134,251
Expenditures During FY 15:	\$145,539	\$225,067	\$125,700
Per Capita Revenue:	\$144	\$73	\$41
Per Capita Expenditures:	\$118	\$73	\$41
Revenues over (under) Expenditures:	\$32,537	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	1326.52%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$1,930,611	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$1,563	\$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:	\$1,693,312	\$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:	\$39,881	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$66	\$59	\$30
Revenue Collected During FY 15:	\$21,499	\$221,911	\$134,251
Expenditures During FY 15:	\$16,063	\$225,067	\$125,700
Per Capita Revenue:	\$36	\$73	\$41
Per Capita Expenditures:	\$27	\$73	\$41
Revenues over (under) Expenditures:	\$5,436	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	282.12%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$45,317	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$76	\$65	\$30

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$45,317	\$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:	\$8,761,271	\$9,191,773	\$5,955,378
Per Capita Debt:	\$1,031	\$349	\$222
General Obligation Debt over EAV:	1.01%	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:	\$48,687	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$35	\$59	\$30
Revenue Collected During FY 15:	\$76,163	\$221,911	\$134,251
Expenditures During FY 15:	\$69,318	\$225,067	\$125,700
Per Capita Revenue:	\$54	\$73	\$41
Per Capita Expenditures:	\$50	\$73	\$41
Revenues over (under) Expenditures:	\$6,845	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	80.11%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$55,532	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$40	\$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: **Lan Oak Park District**

Unit Code: **016/400/12** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,874,450**

Equalized Assessed Valuation: **\$357,569,578**

Population: **28,331**

Employees:

    Full Time: **12**

    Part Time: **91**

    Salaries Paid: **\$711,088**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,416,410	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$50	\$106	\$80
Revenue Collected During FY 15:	\$2,065,755	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$1,981,810	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$73	\$249	\$161
Per Capita Expenditures:	\$70	\$249	\$151
Revenues over (under) Expenditures:	\$83,945	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	75.71%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$1,500,355	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$53	\$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:	\$545,422	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$1,262,577	\$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:	\$3,418,220	\$9,191,773	\$5,955,378
Per Capita Debt:	\$121	\$349	\$222
General Obligation Debt over EAV:	0.11%	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:	\$25,636	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$13	\$59	\$30
Revenue Collected During FY 15:	\$23,034	\$221,911	\$134,251
Expenditures During FY 15:	\$22,650	\$225,067	\$125,700
Per Capita Revenue:	\$12	\$73	\$41
Per Capita Expenditures:	\$11	\$73	\$41
Revenues over (under) Expenditures:	\$384	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	114.88%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$26,020	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$13	\$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:	\$60,259	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$9	\$59	\$30
Revenue Collected During FY 15:	\$113,614	\$221,911	\$134,251
Expenditures During FY 15:	\$114,238	\$225,067	\$125,700
Per Capita Revenue:	\$17	\$73	\$41
Per Capita Expenditures:	\$18	\$73	\$41
Revenues over (under) Expenditures:	-\$624	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	52.20%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$59,635	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$9	\$65	\$30

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$59,635	\$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:	\$59,467	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$11	\$59	\$30
Revenue Collected During FY 15:	\$185,766	\$221,911	\$134,251
Expenditures During FY 15:	\$238,862	\$225,067	\$125,700
Per Capita Revenue:	\$36	\$73	\$41
Per Capita Expenditures:	\$46	\$73	\$41
Revenues over (under) Expenditures:	-\$53,096	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	2.67%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$6,371	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$1	\$65	\$30

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$6,371	\$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:	\$3,000	\$257,585	\$
Per Capita Debt:	\$1	\$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:

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:	\$2,944,595	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$139	\$106	\$80
Revenue Collected During FY 15:	\$4,683,386	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$4,485,998	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$222	\$249	\$161
Per Capita Expenditures:	\$212	\$249	\$151
Revenues over (under) Expenditures:	\$197,388	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	70.04%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$3,141,983	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$149	\$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:	\$1,823,981	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$5,277,744	\$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:	\$11,345,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$537	\$349	\$222
General Obligation Debt over EAV:	1.47%	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: **Lena Park District**

Unit Code: **089/020/12** County: **Stephenson**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,362,941**

Equalized Assessed Valuation: **\$81,497,342**

Population: **5,021**

Employees:

    Full Time:

    Part Time: **73**

    Salaries Paid: **\$164,689**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$354,769	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$71	\$59	\$30
Revenue Collected During FY 15:	\$414,520	\$221,911	\$134,251
Expenditures During FY 15:	\$396,256	\$225,067	\$125,700
Per Capita Revenue:	\$83	\$73	\$41
Per Capita Expenditures:	\$79	\$73	\$41
Revenues over (under) Expenditures:	\$18,264	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	113.16%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$448,401	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$89	\$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:	\$84,498	\$69,788	\$
Total Unrestricted Net Assets:	\$363,903	\$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:	\$425,000	\$257,585	\$
Per Capita Debt:	\$85	\$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:

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:	\$79,028	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$26	\$59	\$30
Revenue Collected During FY 15:	\$90,140	\$221,911	\$134,251
Expenditures During FY 15:	\$53,290	\$225,067	\$125,700
Per Capita Revenue:	\$30	\$73	\$41
Per Capita Expenditures:	\$18	\$73	\$41
Revenues over (under) Expenditures:	\$36,850	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	217.45%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$115,878	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$38	\$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:	\$34,349	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$17	\$59	\$30
Revenue Collected During FY 15:	\$195,324	\$221,911	\$134,251
Expenditures During FY 15:	\$181,825	\$225,067	\$125,700
Per Capita Revenue:	\$98	\$73	\$41
Per Capita Expenditures:	\$91	\$73	\$41
Revenues over (under) Expenditures:	\$13,499	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	26.32%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$47,848	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$24	\$65	\$30

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$13,499	\$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:	\$233,238	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$58	\$59	\$30
Revenue Collected During FY 15:	\$199,233	\$221,911	\$134,251
Expenditures During FY 15:	\$192,198	\$225,067	\$125,700
Per Capita Revenue:	\$50	\$73	\$41
Per Capita Expenditures:	\$48	\$73	\$41
Revenues over (under) Expenditures:	\$7,035	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	125.01%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$240,273	\$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:	\$77,199	\$10,852	\$
Total Unreserved Funds:	\$163,076	\$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:

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:	\$426,192	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$28	\$106	\$80
Revenue Collected During FY 15:	\$875,058	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$957,540	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$58	\$249	\$161
Per Capita Expenditures:	\$63	\$249	\$151
Revenues over (under) Expenditures:	-\$82,482	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	36.78%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$352,226	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$23	\$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:	\$1,715,923	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$16,679	\$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:	\$3,136,254	\$9,191,773	\$5,955,378
Per Capita Debt:	\$208	\$349	\$222
General Obligation Debt over EAV:	2.00%	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

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$5,670,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$391	\$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 Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Lisle Park District**

Unit Code: **022/130/12** County: **Dupage**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,500,851**

Equalized Assessed Valuation: **\$1,118,094,776**

Population: **32,000**

Employees:

**Full Time:** **37**

**Part Time:** **394**

**Salaries Paid:** **\$3,496,469**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,623,676	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$82	\$106	\$80
Revenue Collected During FY 15:	\$6,431,072	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$6,363,964	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$201	\$249	\$161
Per Capita Expenditures:	\$199	\$249	\$151
Revenues over (under) Expenditures:	\$67,108	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	41.94%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$2,669,247	\$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:	\$372,783	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$2,075,658	\$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:	\$12,719,478	\$9,191,773	\$5,955,378
Per Capita Debt:	\$397	\$349	\$222
General Obligation Debt over EAV:	0.94%	0.65%	0.46%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$3,067,605	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$96	\$47	\$
Revenue Collected During FY 15:	\$2,025,451	\$590,123	\$
Expenditures During FY 15:	\$1,950,980	\$636,973	\$
Per Capita Revenue:	\$63	\$20	\$
Per Capita Expenditures:	\$61	\$21	\$
Operating Income (loss):	\$74,471	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	163.72%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$3,194,199	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$100	\$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:	\$16,790	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$2	\$59	\$30
Revenue Collected During FY 15:	\$340,272	\$221,911	\$134,251
Expenditures During FY 15:	\$340,745	\$225,067	\$125,700
Per Capita Revenue:	\$49	\$73	\$41
Per Capita Expenditures:	\$49	\$73	\$41
Revenues over (under) Expenditures:	-\$473	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	3.14%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$10,701	\$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:	\$1,208	\$69,788	\$
Total Unrestricted Net Assets:	\$10,701	\$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:	\$179,000	\$257,585	\$
Per Capita Debt:	\$26	\$57	\$
General Obligation Debt over EAV:	0.21%	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:	\$4,541,776	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$64	\$106	\$80
Revenue Collected During FY 15:	\$8,713,096	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$7,896,776	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$123	\$249	\$161
Per Capita Expenditures:	\$111	\$249	\$151
Revenues over (under) Expenditures:	\$816,320	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	61.37%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$4,846,096	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$68	\$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:	\$7,639,909	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$503,187	\$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:	\$9,451,614	\$9,191,773	\$5,955,378
Per Capita Debt:	\$133	\$349	\$222
General Obligation Debt over EAV:	0.65%	0.65%	0.46%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$10,763,863	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$152	\$47	\$
Revenue Collected During FY 15:	\$3,771,717	\$590,123	\$
Expenditures During FY 15:	\$4,094,721	\$636,973	\$
Per Capita Revenue:	\$53	\$20	\$
Per Capita Expenditures:	\$58	\$21	\$
Operating Income (loss):	-\$323,004	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	257.95%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$10,562,533	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$149	\$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:	\$5,805,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$134	\$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

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:	\$915,274	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$114	\$59	\$30
Revenue Collected During FY 15:	\$189,198	\$221,911	\$134,251
Expenditures During FY 15:	\$155,945	\$225,067	\$125,700
Per Capita Revenue:	\$23	\$73	\$41
Per Capita Expenditures:	\$19	\$73	\$41
Revenues over (under) Expenditures:	\$33,253	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	608.24%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$948,527	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$118	\$65	\$30

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$269,399	\$10,852	\$
Total Unreserved Funds:	\$679,128	\$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	\$