



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$70,180,576	\$8,977,883	\$5,283,850
Per Capita Debt:	\$1,352	\$310	\$212
General Obligation Debt over EAV:	0.63%	7.76%	0.43%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Germantown Park District**

Unit Code: 014/010/12 County: Clinton

Fiscal Year End: 5/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$79,190

Equalized Assessed Valuation: \$18,705,850

Population: 1,285

Employees:

Full Time: _____

Part Time: _____

Salaries Paid: _____ \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$34,083	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$27	\$64	\$31
Revenue Collected During FY 16:	\$109,055	\$213,157	\$125,160
Expenditures During FY 16:	\$125,457	\$212,952	\$130,176
Per Capita Revenue:	\$85	\$70	\$42
Per Capita Expenditures:	\$98	\$69	\$40
Revenues over (under) Expenditures:	-\$16,402	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	14.09%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$17,681	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$14	\$67	\$31

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$75,729	\$
Total Unrestricted Net Assets:	\$17,681	\$72,441	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$4,524,416	\$8,977,883	\$5,283,850
Per Capita Debt:	\$514	\$310	\$212
General Obligation Debt over EAV:	1.02%	7.76%	0.43%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Golfview Hills Park District**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$44,200**

Equalized Assessed Valuation: **\$49,800,000**

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 16:	\$40,670	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$43	\$64	\$31
Revenue Collected During FY 16:	\$67,263	\$213,157	\$125,160
Expenditures During FY 16:	\$21,211	\$212,952	\$130,176
Per Capita Revenue:	\$71	\$70	\$42
Per Capita Expenditures:	\$22	\$69	\$40
Revenues over (under) Expenditures:	\$46,052	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	408.85%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$86,722	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$91	\$67	\$31

Equity

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

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: 022/100/12 County: Dupage

Fiscal Year End: 6/30/2016

Accounting Method: Cash

Appropriation or Budget: \$205,555

Equalized Assessed Valuation: \$62,583,688

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 16:	\$213,276	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$57	\$64	\$31
Revenue Collected During FY 16:	\$102,159	\$213,157	\$125,160
Expenditures During FY 16:	\$145,953	\$212,952	\$130,176
Per Capita Revenue:	\$27	\$70	\$42
Per Capita Expenditures:	\$39	\$69	\$40
Revenues over (under) Expenditures:	-\$43,794	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	116.12%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$169,482	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$45	\$67	\$31

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$75,729	\$
Total Unrestricted Net Assets:	\$169,482	\$72,441	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$5,907,510	\$8,977,883	\$5,283,850
Per Capita Debt:	\$164	\$310	\$212
General Obligation Debt over EAV:	0.35%	7.76%	0.43%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Genoa Twp Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,000,000**

Equalized Assessed Valuation: **\$95,482,493**

Population: **6,000**

Employees:

 Full Time: **4**

 Part Time: **40**

 Salaries Paid: **\$534,926**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$160,164	\$3,178,880	\$1,640,590
Per Capita Beginning Fund Balance:	\$27	\$115	\$84
Revenue Collected During FY 16:	\$872,429	\$6,689,812	\$3,500,001
Expenditures During FY 16:	\$800,884	\$6,287,293	\$3,333,778
Per Capita Revenue:	\$145	\$235	\$166
Per Capita Expenditures:	\$133	\$221	\$155
Revenues over (under) Expenditures:	\$71,545	\$402,518	\$233,262
Ratio of Fund Balance to Expenditures:	28.93%	62.02%	53.34%
Ending Fund Balance for FY 16:	\$231,709	\$3,327,432	\$1,874,017
Per Capita Ending Fund Balance:	\$39	\$125	\$86

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,500,974	\$800,195
Total Unrestricted Net Assets:	\$1,125,868	\$2,502,018	\$1,250,105



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,893,535	\$8,977,883	\$5,283,850
Per Capita Debt:	\$316	\$310	\$212
General Obligation Debt over EAV:	0.19%	7.76%	0.43%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Hutsonville Park District**

Unit Code: 017/020/12 County: Crawford

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$89,000

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 16:	\$29,439	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$25	\$64	\$31
Revenue Collected During FY 16:	\$32,083	\$213,157	\$125,160
Expenditures During FY 16:	\$25,349	\$212,952	\$130,176
Per Capita Revenue:	\$27	\$70	\$42
Per Capita Expenditures:	\$22	\$69	\$40
Revenues over (under) Expenditures:	\$6,734	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	142.70%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$36,173	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$31	\$67	\$31

Equity

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

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$4,584	\$243,526	\$
Per Capita Debt:	\$4	\$54	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$133,200	\$243,526	\$
Per Capita Debt:	\$10	\$54	\$
General Obligation Debt over EAV:	0.14%	0.16%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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: **5/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$456,705**

Equalized Assessed Valuation: **\$42,834,078**

Population: **2,951**

Employees:

 Full Time: **1**

 Part Time: **21**

 Salaries Paid: **\$73,544**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$175,850	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$60	\$64	\$31
Revenue Collected During FY 16:	\$225,418	\$213,157	\$125,160
Expenditures During FY 16:	\$206,049	\$212,952	\$130,176
Per Capita Revenue:	\$76	\$70	\$42
Per Capita Expenditures:	\$70	\$69	\$40
Revenues over (under) Expenditures:	\$19,369	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	94.74%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$195,218	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$66	\$67	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$509	\$9,100	\$
Total Unreserved Funds:	\$194,709	\$30,569	\$

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$225,000	\$243,526	\$
Per Capita Debt:	\$76	\$54	\$
General Obligation Debt over EAV:	0.53%	0.16%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$16,330,427	\$8,977,883	\$5,283,850
Per Capita Debt:	\$549	\$310	\$212
General Obligation Debt over EAV:	0.37%	7.76%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$11,691,256	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	\$393	\$47	\$
Revenue Collected During FY 16:	\$4,931,143	\$598,737	\$
Expenditures During FY 16:	\$5,241,424	\$628,132	\$
Per Capita Revenue:	\$166	\$20	\$
Per Capita Expenditures:	\$176	\$21	\$
Operating Income (loss):	-\$310,281	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	203.30%	68.77%	0.00%
Ending Retained Earnings for FY 16:	\$10,655,718	\$1,392,885	\$
Per Capita Ending Retained Earnings:	\$358	\$46	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Galva Park District**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$206,411**

Equalized Assessed Valuation: **\$20,144,889**

Population: **2,517**

Employees:

 Full Time:

 Part Time: **23**

 Salaries Paid: **\$57,331**

Blended Component Units

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$289,618	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$115	\$64	\$31
Revenue Collected During FY 16:	\$174,435	\$213,157	\$125,160
Expenditures During FY 16:	\$206,411	\$212,952	\$130,176
Per Capita Revenue:	\$69	\$70	\$42
Per Capita Expenditures:	\$82	\$69	\$40
Revenues over (under) Expenditures:	-\$31,976	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	124.82%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$257,642	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$102	\$67	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$257,013	\$9,100	\$
Total Unreserved Funds:	\$	\$30,569	\$

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$2,005,000	\$8,977,883	\$5,283,850
Per Capita Debt:	\$1,073	\$310	\$212
General Obligation Debt over EAV:	1.43%	7.76%	0.43%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,400,000	\$8,977,883	\$5,283,850
Per Capita Debt:	\$90	\$310	\$212
General Obligation Debt over EAV:	0.43%	7.76%	0.43%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$2,200,000	\$8,977,883	\$5,283,850
Per Capita Debt:	\$156	\$310	\$212
General Obligation Debt over EAV:	1.72%	7.76%	0.43%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,434,015	\$243,526	\$
Per Capita Debt:	\$98	\$54	\$
General Obligation Debt over EAV:	0.17%	0.16%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$34,347	\$8,977,883	\$5,283,850
Per Capita Debt:	\$1	\$310	\$212
General Obligation Debt over EAV:	0.00%	7.76%	0.43%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Hanover Park Park District	
Unit Code:	016/290/12	County: Cook
Fiscal Year End:	4/30/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$6,423,236	
Equalized Assessed Valuation:	\$470,539,871	
Population:	36,000	
Employees:		
Full Time:	20	
Part Time:	163	
Salaries Paid:	\$1,610,439	

Blended Component Units

Blended Component Units		

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$378,356	\$3,178,880	\$1,640,590
Per Capita Beginning Fund Balance:	\$11	\$115	\$84
Revenue Collected During FY 16:	\$3,357,903	\$6,689,812	\$3,500,001
Expenditures During FY 16:	\$3,341,021	\$6,287,293	\$3,333,778
Per Capita Revenue:	\$93	\$235	\$166
Per Capita Expenditures:	\$93	\$221	\$155
Revenues over (under) Expenditures:	\$16,882	\$402,518	\$233,262
Ratio of Fund Balance to Expenditures:	11.87%	62.02%	53.34%
Ending Fund Balance for FY 16:	\$396,540	\$3,327,432	\$1,874,017
Per Capita Ending Fund Balance:	\$11	\$125	\$86

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,600,854	\$1,500,974	\$800,195
Total Unrestricted Net Assets:	\$263,268	\$2,502,018	\$1,250,105



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$4,609,065	\$8,977,883	\$5,283,850
Per Capita Debt:	\$128	\$310	\$212
General Obligation Debt over EAV:	0.27%	7.76%	0.43%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Golf Maine Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,894,403**

Equalized Assessed Valuation: **\$196,072,589**

Population: **20,000**

Employees:

 Full Time: **15**

 Part Time: **20**

 Salaries Paid: **\$607,605**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$851,383	\$3,178,880	\$1,640,590
Per Capita Beginning Fund Balance:	\$43	\$115	\$84
Revenue Collected During FY 16:	\$1,417,587	\$6,689,812	\$3,500,001
Expenditures During FY 16:	\$1,353,313	\$6,287,293	\$3,333,778
Per Capita Revenue:	\$71	\$235	\$166
Per Capita Expenditures:	\$68	\$221	\$155
Revenues over (under) Expenditures:	\$64,274	\$402,518	\$233,262
Ratio of Fund Balance to Expenditures:	67.66%	62.02%	53.34%
Ending Fund Balance for FY 16:	\$915,657	\$3,327,432	\$1,874,017
Per Capita Ending Fund Balance:	\$46	\$125	\$86

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$799,304	\$1,500,974	\$800,195
Total Unrestricted Net Assets:	\$748,091	\$2,502,018	\$1,250,105



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,125,000	\$8,977,883	\$5,283,850
Per Capita Debt:	\$56	\$310	\$212
General Obligation Debt over EAV:	0.57%	7.76%	0.43%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$24,439,120	\$8,977,883	\$5,283,850
Per Capita Debt:	\$437	\$310	\$212
General Obligation Debt over EAV:	0.41%	7.76%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$14,061,391	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	\$251	\$47	\$
Revenue Collected During FY 16:	\$4,632,412	\$598,737	\$
Expenditures During FY 16:	\$5,151,627	\$628,132	\$
Per Capita Revenue:	\$83	\$20	\$
Per Capita Expenditures:	\$92	\$21	\$
Operating Income (loss):	-\$519,215	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	310.08%	68.77%	0.00%
Ending Retained Earnings for FY 16:	\$15,974,002	\$1,392,885	\$
Per Capita Ending Retained Earnings:	\$285	\$46	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$9,290,000	\$8,977,883	\$5,283,850
Per Capita Debt:	\$1,032	\$310	\$212
General Obligation Debt over EAV:	1.20%	7.76%	0.43%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,007,990	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$265	\$64	\$31
Revenue Collected During FY 16:	\$510,792	\$213,157	\$125,160
Expenditures During FY 16:	\$447,145	\$212,952	\$130,176
Per Capita Revenue:	\$134	\$70	\$42
Per Capita Expenditures:	\$118	\$69	\$40
Revenues over (under) Expenditures:	\$63,647	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	239.66%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$1,071,637	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$282	\$67	\$31

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$364,926	\$75,729	\$
Total Unrestricted Net Assets:	\$488,579	\$72,441	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$275,500	\$243,526	\$
Per Capita Debt:	\$73	\$54	\$
General Obligation Debt over EAV:	0.14%	0.16%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$42,570	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$31	\$64	\$31
Revenue Collected During FY 16:	\$44,539	\$213,157	\$125,160
Expenditures During FY 16:	\$35,803	\$212,952	\$130,176
Per Capita Revenue:	\$33	\$70	\$42
Per Capita Expenditures:	\$26	\$69	\$40
Revenues over (under) Expenditures:	\$8,736	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	143.30%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$51,306	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$38	\$67	\$31

Equity

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

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$12,978	\$243,526	\$
Per Capita Debt:	\$10	\$54	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Herrin Park District**

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

Fiscal Year End: **5/31/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$325,020**

Equalized Assessed Valuation: **\$138,542,940**

Population: **12,000**

Employees:

 Full Time: **2**

 Part Time: **29**

 Salaries Paid: **\$133,101**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$392,696	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$33	\$64	\$31
Revenue Collected During FY 16:	\$390,384	\$213,157	\$125,160
Expenditures During FY 16:	\$391,118	\$212,952	\$130,176
Per Capita Revenue:	\$33	\$70	\$42
Per Capita Expenditures:	\$33	\$69	\$40
Revenues over (under) Expenditures:	-\$734	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	102.54%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$401,069	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$33	\$67	\$31

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$75,729	\$
Total Unrestricted Net Assets:	\$401,069	\$72,441	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Horner Park District**

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

Fiscal Year End: 9/30/2016

Accounting Method: Cash

Appropriation or Budget: \$116,754

Equalized Assessed Valuation: \$75,226,165

Population: 4,500

Employees:

 Full Time: 2

 Part Time:

 Salaries Paid: \$62,560

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$	\$64	\$31
Revenue Collected During FY 16:	\$125,038	\$213,157	\$125,160
Expenditures During FY 16:	\$131,980	\$212,952	\$130,176
Per Capita Revenue:	\$28	\$70	\$42
Per Capita Expenditures:	\$29	\$69	\$40
Revenues over (under) Expenditures:	-\$6,942	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	-5.26%	223.40%	82.85%
Ending Fund Balance for FY 16:	-\$6,942	\$172,222	\$71,796
Per Capita Ending Fund Balance:	-\$2	\$67	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,100	\$
Total Unreserved Funds:	\$119,612	\$30,569	\$

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$19,908	\$243,526	\$
Per Capita Debt:	\$4	\$54	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$560,000	\$243,526	\$
Per Capita Debt:	\$63	\$54	\$
General Obligation Debt over EAV:	0.57%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$9,778	\$32,359	\$
Per Capita Beginning Retained Earnings for FY 16:	\$1	\$4	\$
Revenue Collected During FY 16:	\$46,406	\$14,025	\$
Expenditures During FY 16:	\$55,667	\$15,408	\$
Per Capita Revenue:	\$5	\$2	\$
Per Capita Expenditures:	\$6	\$2	\$
Operating Income (loss):	-\$9,261	-\$1,382	\$
Ratio of Retained Earnings to Expenditures:	0.93%	27.53%	0.00%
Ending Retained Earnings for FY 16:	\$517	\$31,526	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Hennepin Park District**

Unit Code: 078/010/12 County: Putnam

Fiscal Year End: 6/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$372,200

Equalized Assessed Valuation: \$30,722,318

Population: 724

Employees:

 Full Time: 1

 Part Time: 17

 Salaries Paid: \$100,506

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$406,786	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$562	\$64	\$31
Revenue Collected During FY 16:	\$287,975	\$213,157	\$125,160
Expenditures During FY 16:	\$469,480	\$212,952	\$130,176
Per Capita Revenue:	\$398	\$70	\$42
Per Capita Expenditures:	\$648	\$69	\$40
Revenues over (under) Expenditures:	-\$181,505	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	47.99%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$225,281	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$311	\$67	\$31

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,007	\$75,729	\$
Total Unrestricted Net Assets:	\$225,281	\$72,441	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$48,000	\$243,526	\$
Per Capita Debt:	\$66	\$54	\$
General Obligation Debt over EAV:	0.16%	0.16%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Griggsville Park District**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$42,871**

Equalized Assessed Valuation: **\$19,412,377**

Population: **16,150**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$9,266**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$36,444	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$2	\$64	\$31
Revenue Collected During FY 16:	\$38,601	\$213,157	\$125,160
Expenditures During FY 16:	\$30,826	\$212,952	\$130,176
Per Capita Revenue:	\$2	\$70	\$42
Per Capita Expenditures:	\$2	\$69	\$40
Revenues over (under) Expenditures:	\$7,775	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	143.70%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$44,296	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$3	\$67	\$31

Equity

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

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$106,000	\$243,526	\$
Per Capita Debt:	\$35	\$54	\$
General Obligation Debt over EAV:	0.18%	0.16%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$9,399,086	\$8,977,883	\$5,283,850
Per Capita Debt:	\$209	\$310	\$212
General Obligation Debt over EAV:	0.18%	7.76%	0.43%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Godley Park District**

Unit Code: **032/010/12** County: **Grundy**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,508,008**

Equalized Assessed Valuation: **\$450,391,850**

Population: **650**

Employees:

 Full Time: **23**

 Part Time: **10**

 Salaries Paid: **\$927,293**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$351,523	\$3,178,880	\$1,640,590
Per Capita Beginning Fund Balance:	\$541	\$115	\$84
Revenue Collected During FY 16:	\$1,899,749	\$6,689,812	\$3,500,001
Expenditures During FY 16:	\$1,881,631	\$6,287,293	\$3,333,778
Per Capita Revenue:	\$2,923	\$235	\$166
Per Capita Expenditures:	\$2,895	\$221	\$155
Revenues over (under) Expenditures:	\$18,118	\$402,518	\$233,262
Ratio of Fund Balance to Expenditures:	19.64%	62.02%	53.34%
Ending Fund Balance for FY 16:	\$369,641	\$3,327,432	\$1,874,017
Per Capita Ending Fund Balance:	\$569	\$125	\$86

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$714,697	\$1,500,974	\$800,195
Total Unrestricted Net Assets:	\$680,002	\$2,502,018	\$1,250,105



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,000,000	\$8,977,883	\$5,283,850
Per Capita Debt:	\$1,538	\$310	\$212
General Obligation Debt over EAV:	0.22%	7.76%	0.43%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,884,077	\$8,977,883	\$5,283,850
Per Capita Debt:	\$64	\$310	\$212
General Obligation Debt over EAV:	0.06%	7.76%	0.43%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$17,647	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$15	\$64	\$31
Revenue Collected During FY 16:	\$51,628	\$213,157	\$125,160
Expenditures During FY 16:	\$53,087	\$212,952	\$130,176
Per Capita Revenue:	\$45	\$70	\$42
Per Capita Expenditures:	\$46	\$69	\$40
Revenues over (under) Expenditures:	-\$1,459	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	30.49%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$16,188	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$14	\$67	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,100	\$
Total Unreserved Funds:	\$16,188	\$30,569	\$

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Highland Park Park District**

Unit Code: **049/070/12** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$25,652,126**

Equalized Assessed Valuation: **\$2,206,882,564**

Population: **29,789**

Employees:

 Full Time: **76**

 Part Time: **400**

 Salaries Paid: **\$8,647,161**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$5,627,900	\$3,178,880	\$1,640,590
Per Capita Beginning Fund Balance:	\$189	\$115	\$84
Revenue Collected During FY 16:	\$22,576,089	\$6,689,812	\$3,500,001
Expenditures During FY 16:	\$18,502,671	\$6,287,293	\$3,333,778
Per Capita Revenue:	\$758	\$235	\$166
Per Capita Expenditures:	\$621	\$221	\$155
Revenues over (under) Expenditures:	\$4,073,418	\$402,518	\$233,262
Ratio of Fund Balance to Expenditures:	38.40%	62.02%	53.34%
Ending Fund Balance for FY 16:	\$7,105,455	\$3,327,432	\$1,874,017
Per Capita Ending Fund Balance:	\$239	\$125	\$86

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$685,612	\$1,500,974	\$800,195
Total Unrestricted Net Assets:	\$21,048,030	\$2,502,018	\$1,250,105



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$14,195,000	\$8,977,883	\$5,283,850
Per Capita Debt:	\$477	\$310	\$212
General Obligation Debt over EAV:	0.64%	7.76%	0.43%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$17,601,325	\$8,977,883	\$5,283,850
Per Capita Debt:	\$513	\$310	\$212
General Obligation Debt over EAV:	0.09%	7.76%	0.43%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$5,975,000	\$8,977,883	\$5,283,850
Per Capita Debt:	\$262	\$310	\$212
General Obligation Debt over EAV:	1.19%	7.76%	0.43%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$175,479	\$243,526	\$
Per Capita Debt:	\$78	\$54	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Hampshire Park District**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,857,741**

Equalized Assessed Valuation: **\$233,564,521**

Population: **8,000**

Employees:

 Full Time: **4**

 Part Time: **82**

 Salaries Paid: **\$843,619**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$940,510	\$3,178,880	\$1,640,590
Per Capita Beginning Fund Balance:	\$118	\$115	\$84
Revenue Collected During FY 16:	\$1,432,396	\$6,689,812	\$3,500,001
Expenditures During FY 16:	\$1,145,694	\$6,287,293	\$3,333,778
Per Capita Revenue:	\$179	\$235	\$166
Per Capita Expenditures:	\$143	\$221	\$155
Revenues over (under) Expenditures:	\$286,702	\$402,518	\$233,262
Ratio of Fund Balance to Expenditures:	98.37%	62.02%	53.34%
Ending Fund Balance for FY 16:	\$1,126,969	\$3,327,432	\$1,874,017
Per Capita Ending Fund Balance:	\$141	\$125	\$86

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$440,629	\$1,500,974	\$800,195
Total Unrestricted Net Assets:	\$686,973	\$2,502,018	\$1,250,105



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,890,000	\$8,977,883	\$5,283,850
Per Capita Debt:	\$236	\$310	\$212
General Obligation Debt over EAV:	0.81%	7.76%	0.43%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$14,545,996	\$8,977,883	\$5,283,850
Per Capita Debt:	\$464	\$310	\$212
General Obligation Debt over EAV:	0.18%	7.76%	0.43%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Hanover Township Park District**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$129,058**

Equalized Assessed Valuation: **\$19,897,185**

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 16:	\$39,360	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$48	\$64	\$31
Revenue Collected During FY 16:	\$89,136	\$213,157	\$125,160
Expenditures During FY 16:	\$59,572	\$212,952	\$130,176
Per Capita Revenue:	\$109	\$70	\$42
Per Capita Expenditures:	\$73	\$69	\$40
Revenues over (under) Expenditures:	\$29,564	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	115.70%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$68,924	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$84	\$67	\$31

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$75,729	\$
Total Unrestricted Net Assets:	\$68,924	\$72,441	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Grand Tower Park District**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$65,000**

Equalized Assessed Valuation: **\$33,149,984**

Population: **575**

Employees:

 Full Time: **1**

 Part Time: **1**

 Salaries Paid: **\$21,083**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$19,310	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$34	\$64	\$31
Revenue Collected During FY 16:	\$90,850	\$213,157	\$125,160
Expenditures During FY 16:	\$62,409	\$212,952	\$130,176
Per Capita Revenue:	\$158	\$70	\$42
Per Capita Expenditures:	\$109	\$69	\$40
Revenues over (under) Expenditures:	\$28,441	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	76.51%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$47,751	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$83	\$67	\$31

Equity

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

Net Assets

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$6,435,000	\$8,977,883	\$5,283,850
Per Capita Debt:	\$578	\$310	\$212
General Obligation Debt over EAV:	0.25%	7.76%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$171.233	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	\$15	\$47	\$
Revenue Collected During FY 16:	\$191.070	\$598,737	\$
Expenditures During FY 16:	\$182.133	\$628,132	\$
Per Capita Revenue:	\$17	\$20	\$
Per Capita Expenditures:	\$16	\$21	\$
Operating Income (loss):	\$8.937	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	98.92%	68.77%	0.00%
Ending Retained Earnings for FY 16:	\$180.170	\$1,392,885	\$
Per Capita Ending Retained Earnings:	\$16	\$46	\$



FISCAL YEAR 2016

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: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$733,286**

Equalized Assessed Valuation: **\$49,754,175**

Population: **3,121**

Employees:

 Full Time: **5**

 Part Time: **20**

 Salaries Paid: **\$195,427**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$248,340	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$80	\$64	\$31
Revenue Collected During FY 16:	\$668,739	\$213,157	\$125,160
Expenditures During FY 16:	\$557,896	\$212,952	\$130,176
Per Capita Revenue:	\$214	\$70	\$42
Per Capita Expenditures:	\$179	\$69	\$40
Revenues over (under) Expenditures:	\$110,843	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	67.30%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$375,453	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$120	\$67	\$31

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$502,594	\$75,729	\$
Total Unrestricted Net Assets:	\$67,466	\$72,441	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$349,331	\$243,526	\$
Per Capita Debt:	\$112	\$54	\$
General Obligation Debt over EAV:	0.65%	0.16%	0.00%

Enterprise Funds

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