



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

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:	\$34,397,228	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$428	\$400	\$393
Revenue Collected During FY 15:	\$37,020,031	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$38,197,790	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$461	\$484	\$478
Per Capita Expenditures:	\$476	\$493	\$462
Revenues over (under) Expenditures:	-\$1,177,759	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	94.87%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$36,238,261	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$451	\$390	\$385

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:	-\$79,262,286	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$13,703,998	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$3,281,423	\$7,875,960	\$980,000
Per Capita Debt:	\$41	\$90	\$27
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 15:	\$672.130	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$8	\$40	\$
Revenue Collected During FY 15:	\$273.912	\$1,883,877	\$
Expenditures During FY 15:	\$219.187	\$2,107,914	\$
Per Capita Revenue:	\$3	\$43	\$
Per Capita Expenditures:	\$3	\$43	\$
Operating Income (loss):	\$54.725	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	352.14%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$771.855	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$10	\$40	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

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:	\$8,676,265	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$751	\$400	\$393
Revenue Collected During FY 15:	\$6,347,216	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$6,043,292	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$550	\$484	\$478
Per Capita Expenditures:	\$523	\$493	\$462
Revenues over (under) Expenditures:	\$303,924	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	150.54%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$9,097,420	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$788	\$390	\$385

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:	\$8,236,859	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$860,561	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$7,875,960	\$980,000
Per Capita Debt:	\$	\$90	\$27
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 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Warren County		
Unit Code:	094/000/00	County:	Warren
Fiscal Year End:	11/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,715,230		
Equalized Assessed Valuation:	\$292,441,425		
Population:	17,726		
Employees:			
Full Time:			61
Part Time:			17
Salaries Paid:			\$2,531,016

Blended Component Units
Number Submitted = 1
911

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$7,723,031	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$436	\$400	\$393
Revenue Collected During FY 15:	\$9,762,456	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$9,153,056	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$551	\$484	\$478
Per Capita Expenditures:	\$516	\$493	\$462
Revenues over (under) Expenditures:	\$609,400	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	91.03%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$8,332,431	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$470	\$390	\$385

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:	\$6,913,772	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$1,773,498	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$60,536	\$7,875,960	\$980,000
Per Capita Debt:	\$3	\$90	\$27
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 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name: **Washington County**

Unit Code: **095/000/00** County: **Washington**

Fiscal Year End: **11/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,387,519**

Equalized Assessed Valuation: **\$232,742,298**

Population: **14,270**

Employees:

Full Time:	83
Part Time:	33
Salaries Paid:	\$3,804,692

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$13,342,986	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$935	\$400	\$393
Revenue Collected During FY 15:	\$8,458,739	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$11,256,981	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$593	\$484	\$478
Per Capita Expenditures:	\$789	\$493	\$462
Revenues over (under) Expenditures:	-\$2,798,242	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	93.73%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$10,551,051	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$739	\$390	\$385

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:	\$21,598	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$10,590,337	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$980,000	\$7,875,960	\$980,000
Per Capita Debt:	\$69	\$90	\$27
General Obligation Debt over EAV:	0.42%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$225,503	\$7,875,960	\$980,000
Per Capita Debt:	\$14	\$90	\$27
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 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:	<input type="text" value="66"/>
Part Time:	<input type="text" value="39"/>
Salaries Paid:	<input type="text" value="\$3,267,375"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$7,722,698	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$531	\$400	\$393
Revenue Collected During FY 15:	\$7,210,260	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$7,543,830	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$496	\$484	\$478
Per Capita Expenditures:	\$519	\$493	\$462
Revenues over (under) Expenditures:	-\$333,570	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	74.24%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$5,600,800	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$385	\$390	\$385

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:	\$4,187,821	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$830,247	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$70,441	\$7,875,960	\$980,000
Per Capita Debt:	\$5	\$90	\$27
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 15:	\$501.952	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$35	\$40	\$
Revenue Collected During FY 15:	\$768.487	\$1,883,877	\$
Expenditures During FY 15:	\$967.636	\$2,107,914	\$
Per Capita Revenue:	\$53	\$43	\$
Per Capita Expenditures:	\$67	\$43	\$
Operating Income (loss):	-\$199.149	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	31.29%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$302.803	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$21	\$40	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Whiteside County		
Unit Code:	098/000/00	County:	Whiteside
Fiscal Year End:	11/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$32,956,104		
Equalized Assessed Valuation:	\$768,476,912		
Population:	57,079		
Employees:			
Full Time:	250		
Part Time:	97		
Salaries Paid:	\$13,690,023		

Blended Component Units
Number Submitted = 1
E911

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$28,689,014	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$503	\$400	\$393
Revenue Collected During FY 15:	\$32,289,240	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$31,120,901	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$566	\$484	\$478
Per Capita Expenditures:	\$545	\$493	\$462
Revenues over (under) Expenditures:	\$1,168,339	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	96.11%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$29,911,633	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$524	\$390	\$385

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:	\$19,574,098	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$3,318,626	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$112,938	\$7,875,960	\$980,000
Per Capita Debt:	\$2	\$90	\$27
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 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater Than 275,000

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:	\$248,862,707	\$176,634,845	\$162,897,385
Per Capita Beginning Fund Balance:	\$363	\$323	\$343
Revenue Collected During FY 15:	\$299,963,267	\$245,692,953	\$237,385,937
Expenditures During FY 15:	\$276,480,722	\$237,372,897	\$218,085,402
Per Capita Revenue:	\$438	\$436	\$451
Per Capita Expenditures:	\$404	\$419	\$414
Revenues over (under) Expenditures:	\$23,482,545	\$8,320,056	\$9,656,972
Ratio of Fund Balance to Expenditures:	91.76%	77.02%	81.91%
Ending Fund Balance for FY 15:	\$253,712,252	\$177,135,152	\$168,542,723
Per Capita Ending Fund Balance:	\$371	\$320	\$350

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:	\$122,532,817	\$114,488,379	\$106,729,305
Total Unrestricted Net Assets:	\$46,038,737	\$37,139,415	\$35,906,962



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$300,481,855	\$254,624,558	\$263,070,489
Per Capita Debt:	\$439	\$443	\$455
General Obligation Debt over EAV:	0.71%	0.76%	0.64%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$73,534,146	\$38,197,350
Per Capita Beginning Retained Earnings for FY 15:	\$	\$123	\$75
Revenue Collected During FY 15:	\$	\$16,491,576	\$17,781,285
Expenditures During FY 15:	\$	\$16,459,472	\$16,693,887
Per Capita Revenue:	\$	\$33	\$39
Per Capita Expenditures:	\$	\$33	\$35
Operating Income (loss):	\$	\$32,103	-\$60,207
Ratio of Retained Earnings to Expenditures:	0.00%	665.95%	409.78%
Ending Retained Earnings for FY 15:	\$	\$75,789,258	\$39,097,383
Per Capita Ending Retained Earnings:	\$	\$126	\$72



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$180,131,560	\$254,624,558	\$263,070,489
Per Capita Debt:	\$610	\$443	\$455
General Obligation Debt over EAV:	0.53%	0.76%	0.64%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$15,242,846	\$73,534,146	\$38,197,350
Per Capita Beginning Retained Earnings for FY 15:	\$52	\$123	\$75
Revenue Collected During FY 15:	\$19,545,725	\$16,491,576	\$17,781,285
Expenditures During FY 15:	\$19,666,139	\$16,459,472	\$16,693,887
Per Capita Revenue:	\$66	\$33	\$39
Per Capita Expenditures:	\$67	\$33	\$35
Operating Income (loss):	-\$120,414	\$32,103	-\$60,207
Ratio of Retained Earnings to Expenditures:	68.54%	665.95%	409.78%
Ending Retained Earnings for FY 15:	\$13,479,990	\$75,789,258	\$39,097,383
Per Capita Ending Retained Earnings:	\$46	\$126	\$72



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

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:	\$18,259,794	\$17,529,200	\$10,652,107
Per Capita Beginning Fund Balance:	\$465	\$400	\$393
Revenue Collected During FY 15:	\$15,258,328	\$22,787,328	\$13,450,435
Expenditures During FY 15:	\$15,631,884	\$22,960,574	\$12,841,844
Per Capita Revenue:	\$389	\$484	\$478
Per Capita Expenditures:	\$398	\$493	\$462
Revenues over (under) Expenditures:	-\$373,556	-\$173,246	\$79,637
Ratio of Fund Balance to Expenditures:	115.89%	80.53%	87.11%
Ending Fund Balance for FY 15:	\$18,115,324	\$17,137,961	\$10,362,299
Per Capita Ending Fund Balance:	\$462	\$390	\$385

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:	\$5,333,898	\$10,302,682	\$6,960,552
Total Unrestricted Net Assets:	\$13,839,997	\$3,488,613	\$2,599,337



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,538,758	\$7,875,960	\$980,000
Per Capita Debt:	\$39	\$90	\$27
General Obligation Debt over EAV:	0.15%	0.16%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,951,335	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$40	\$
Revenue Collected During FY 15:	\$	\$1,883,877	\$
Expenditures During FY 15:	\$	\$2,107,914	\$
Per Capita Revenue:	\$	\$43	\$
Per Capita Expenditures:	\$	\$43	\$
Operating Income (loss):	\$	-\$224,037	\$
Ratio of Retained Earnings to Expenditures:	0.00%	130.23%	0.00%
Ending Retained Earnings for FY 15:	\$	\$2,786,836	\$
Per Capita Ending Retained Earnings:	\$	\$40	\$