



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$3,549,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$418	\$349	\$222
General Obligation Debt over EAV:	0.45%	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:	\$17,325	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$20	\$59	\$30
Revenue Collected During FY 15:	\$13,269	\$221,911	\$134,251
Expenditures During FY 15:	\$10,309	\$225,067	\$125,700
Per Capita Revenue:	\$16	\$73	\$41
Per Capita Expenditures:	\$12	\$73	\$41
Revenues over (under) Expenditures:	\$2,960	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	196.77%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$20,285	\$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:	\$	\$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: **Sandwich Park District**

Unit Code: **019/060/12** County: **Dekalb**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$712,828**

Equalized Assessed Valuation: **\$126,348,348**

Population: **5,624**

Employees:

 Full Time: **2**

 Part Time: **20**

 Salaries Paid: **\$279,259**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$153,037	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$27	\$59	\$30
Revenue Collected During FY 15:	\$639,864	\$221,911	\$134,251
Expenditures During FY 15:	\$653,074	\$225,067	\$125,700
Per Capita Revenue:	\$114	\$73	\$41
Per Capita Expenditures:	\$116	\$73	\$41
Revenues over (under) Expenditures:	-\$13,210	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	21.41%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$139,827	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$25	\$65	\$30

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$50,377	\$69,788	\$
Total Unrestricted Net Assets:	\$77,954	\$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:	\$217,794	\$257,585	\$
Per Capita Debt:	\$39	\$57	\$
General Obligation Debt over EAV:	0.16%	0.18%	0.00%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Savanna Park District**

Unit Code: **008/020/12** County: **Carroll**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$741,567**

Equalized Assessed Valuation: **\$34,220,405**

Population: **5,000**

Employees:

 Full Time: **1**

 Part Time: **18**

 Salaries Paid: **\$98,263**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$84,049	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$17	\$59	\$30
Revenue Collected During FY 15:	\$217,476	\$221,911	\$134,251
Expenditures During FY 15:	\$194,129	\$225,067	\$125,700
Per Capita Revenue:	\$43	\$73	\$41
Per Capita Expenditures:	\$39	\$73	\$41
Revenues over (under) Expenditures:	\$23,347	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	55.32%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$107,396	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$21	\$65	\$30

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$133,415	\$69,788	\$
Total Unrestricted Net Assets:	\$107,376	\$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:	\$30,000	\$257,585	\$
Per Capita Debt:	\$6	\$57	\$
General Obligation Debt over EAV:	0.09%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$332,720	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$67	\$4	\$
Revenue Collected During FY 15:	\$93,991	\$14,347	\$
Expenditures During FY 15:	\$120,232	\$15,937	\$
Per Capita Revenue:	\$19	\$2	\$
Per Capita Expenditures:	\$24	\$2	\$
Operating Income (loss):	-\$26,241	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	254.91%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$306,479	\$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:	\$17,545,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$237	\$349	\$222
General Obligation Debt over EAV:	0.56%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$23,655,258	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$320	\$47	\$
Revenue Collected During FY 15:	\$2,219,522	\$590,123	\$
Expenditures During FY 15:	\$3,416,024	\$636,973	\$
Per Capita Revenue:	\$30	\$20	\$
Per Capita Expenditures:	\$46	\$21	\$
Operating Income (loss):	-\$1,196,502	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	680.36%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$23,241,203	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$314	\$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:	\$	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$	\$59	\$30
Revenue Collected During FY 15:	\$81,922	\$221,911	\$134,251
Expenditures During FY 15:	\$58,699	\$225,067	\$125,700
Per Capita Revenue:	\$126	\$73	\$41
Per Capita Expenditures:	\$90	\$73	\$41
Revenues over (under) Expenditures:	\$23,223	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	39.56%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$23,223	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$36	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$34,105,446	\$9,191,773	\$5,955,378
Per Capita Debt:	\$526	\$349	\$222
General Obligation Debt over EAV:	1.63%	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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$6,865,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$1,430	\$349	\$222
General Obligation Debt over EAV:	0.00%	0.65%	0.46%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

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:	\$32,917	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$7	\$59	\$30
Revenue Collected During FY 15:	\$37,092	\$221,911	\$134,251
Expenditures During FY 15:	\$37,816	\$225,067	\$125,700
Per Capita Revenue:	\$7	\$73	\$41
Per Capita Expenditures:	\$8	\$73	\$41
Revenues over (under) Expenditures:	-\$724	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	85.13%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$32,193	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$6	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$12,794,950	\$9,191,773	\$5,955,378
Per Capita Debt:	\$110	\$349	\$222
General Obligation Debt over EAV:	0.31%	0.65%	0.46%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$28,240,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$588	\$349	\$222
General Obligation Debt over EAV:	1.19%	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:	\$	\$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:	\$74,732	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$36	\$59	\$30
Revenue Collected During FY 15:	\$75,172	\$221,911	\$134,251
Expenditures During FY 15:	\$60,416	\$225,067	\$125,700
Per Capita Revenue:	\$36	\$73	\$41
Per Capita Expenditures:	\$29	\$73	\$41
Revenues over (under) Expenditures:	\$14,756	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	148.12%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$89,488	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$43	\$65	\$30

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$8,067,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$323	\$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:	\$	\$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: **Stites Park District**

Unit Code: **088/040/12** County: **St. Clair**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$66,150**

Equalized Assessed Valuation: **\$8,900,083**

Population: **740**

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:	\$235,648	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$318	\$59	\$30
Revenue Collected During FY 15:	\$55,460	\$221,911	\$134,251
Expenditures During FY 15:	\$44,243	\$225,067	\$125,700
Per Capita Revenue:	\$75	\$73	\$41
Per Capita Expenditures:	\$60	\$73	\$41
Revenues over (under) Expenditures:	\$11,217	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	557.98%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$246,865	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$334	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$227,085	\$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:	\$131,053	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$37	\$59	\$30
Revenue Collected During FY 15:	\$320,553	\$221,911	\$134,251
Expenditures During FY 15:	\$384,136	\$225,067	\$125,700
Per Capita Revenue:	\$92	\$73	\$41
Per Capita Expenditures:	\$110	\$73	\$41
Revenues over (under) Expenditures:	-\$63,583	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	17.56%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$67,470	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$19	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$67,470	\$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: **Stonington Park District**

Unit Code: **011/009/12** County: **Christian**

Fiscal Year End: **10/31/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$70,100**

Equalized Assessed Valuation: **\$21,682,141**

Population: **1,300**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$77,428	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$60	\$59	\$30
Revenue Collected During FY 15:	\$49,562	\$221,911	\$134,251
Expenditures During FY 15:	\$48,514	\$225,067	\$125,700
Per Capita Revenue:	\$38	\$73	\$41
Per Capita Expenditures:	\$37	\$73	\$41
Revenues over (under) Expenditures:	\$1,048	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	161.76%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$78,476	\$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:	\$	\$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:	\$78,476	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$6,491,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$161	\$349	\$222
General Obligation Debt over EAV:	0.44%	0.65%	0.46%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Sugar Grove Park District**

Unit Code: **045/020/12** County: **Kane**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,670,000**

Equalized Assessed Valuation: **\$370,702,118**

Population: **19,600**

Employees:

 Full Time: **5**

 Part Time: **38**

 Salaries Paid: **\$409,186**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,063,746	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$54	\$106	\$80
Revenue Collected During FY 15:	\$1,438,184	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$1,135,247	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$73	\$249	\$161
Per Capita Expenditures:	\$58	\$249	\$151
Revenues over (under) Expenditures:	\$302,937	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	120.39%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$1,366,683	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$70	\$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:	\$116,668	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$1,100,636	\$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:	\$	\$9,191,773	\$5,955,378
Per Capita Debt:	\$	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$507,890	\$257,585	\$
Per Capita Debt:	\$46	\$57	\$
General Obligation Debt over EAV:	0.38%	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: **Sumner Park District**

Unit Code: **101/020/12** County: **Winnebago**

Fiscal Year End: **7/31/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$136,651**

Equalized Assessed Valuation: **\$71,637,432**

Population: **3,500**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$4,024**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$57,586	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$16	\$59	\$30
Revenue Collected During FY 15:	\$151,019	\$221,911	\$134,251
Expenditures During FY 15:	\$145,243	\$225,067	\$125,700
Per Capita Revenue:	\$43	\$73	\$41
Per Capita Expenditures:	\$41	\$73	\$41
Revenues over (under) Expenditures:	\$5,776	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	43.62%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$63,362	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$18	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$63,362	\$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:	\$234,000	\$257,585	\$
Per Capita Debt:	\$67	\$57	\$
General Obligation Debt over EAV:	0.33%	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: **Sumpter Township Park District**

Unit Code: 018/010/12 County: Cumberland

Fiscal Year End: 6/30/2015

Accounting Method: Cash

Appropriation or Budget: \$32,351

Equalized Assessed Valuation: \$19,371,227

Population: 1,980

Employees:

 Full Time:

 Part Time: 14

 Salaries Paid: \$6,748

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$68,138	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$34	\$59	\$30
Revenue Collected During FY 15:	\$31,026	\$221,911	\$134,251
Expenditures During FY 15:	\$23,144	\$225,067	\$125,700
Per Capita Revenue:	\$16	\$73	\$41
Per Capita Expenditures:	\$12	\$73	\$41
Revenues over (under) Expenditures:	\$7,882	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	328.47%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$76,020	\$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 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:	\$574,016	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$33	\$106	\$80
Revenue Collected During FY 15:	\$2,758,077	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$2,015,525	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$158	\$249	\$161
Per Capita Expenditures:	\$115	\$249	\$151
Revenues over (under) Expenditures:	\$742,552	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	59.05%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$1,190,173	\$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:	\$519,888	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$587,241	\$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:	\$3,103,652	\$9,191,773	\$5,955,378
Per Capita Debt:	\$177	\$349	\$222
General Obligation Debt over EAV:	0.32%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$492,406	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$28	\$47	\$
Revenue Collected During FY 15:	\$491,226	\$590,123	\$
Expenditures During FY 15:	\$681,191	\$636,973	\$
Per Capita Revenue:	\$28	\$20	\$
Per Capita Expenditures:	\$39	\$21	\$
Operating Income (loss):	-\$189,965	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	65.23%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$444,356	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$25	\$47	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Taylorville Comm Pleasure Driveway Park District**

Unit Code: **011/010/12** County: **Christian**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$908,053**

Equalized Assessed Valuation: **\$213,233,791**

Population: **25,000**

Employees:

 Full Time: **8**

 Part Time: **25**

 Salaries Paid: **\$330,870**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,485,496	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$59	\$59	\$30
Revenue Collected During FY 15:	\$803,523	\$221,911	\$134,251
Expenditures During FY 15:	\$753,285	\$225,067	\$125,700
Per Capita Revenue:	\$32	\$73	\$41
Per Capita Expenditures:	\$30	\$73	\$41
Revenues over (under) Expenditures:	\$50,238	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	92.58%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$697,414	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$28	\$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:	\$274,544	\$69,788	\$
Total Unrestricted Net Assets:	-\$616,645	\$61,810	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,085,000	\$257,585	\$
Per Capita Debt:	\$43	\$57	\$
General Obligation Debt over EAV:	0.51%	0.18%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$743,713	\$30,287	\$
Per Capita Beginning Retained Earnings for FY 15:	\$30	\$4	\$
Revenue Collected During FY 15:	\$	\$14,347	\$
Expenditures During FY 15:	\$33,320	\$15,937	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$1	\$2	\$
Operating Income (loss):	-\$33,320	-\$1,591	\$
Ratio of Retained Earnings to Expenditures:	4648.00%	44.54%	0.00%
Ending Retained Earnings for FY 15:	\$1,548,713	\$33,828	\$
Per Capita Ending Retained Earnings:	\$62	\$4	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Teutopolis Park District**

Unit Code: **025/020/12** County: **Effingham**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$175,800**

Equalized Assessed Valuation: **\$38,298,099**

Population: **1,563**

Employees:

 Full Time:

 Part Time: **18**

 Salaries Paid: **\$27,603**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$75,885	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$49	\$59	\$30
Revenue Collected During FY 15:	\$211,936	\$221,911	\$134,251
Expenditures During FY 15:	\$115,915	\$225,067	\$125,700
Per Capita Revenue:	\$136	\$73	\$41
Per Capita Expenditures:	\$74	\$73	\$41
Revenues over (under) Expenditures:	\$96,021	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	148.30%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$171,906	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$110	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$171,906	\$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: **The Greater Brownstown Park District**

Unit Code: 026/030/12 County: Fayette

Fiscal Year End: 4/30/2015

Accounting Method: Cash

Appropriation or Budget: \$44,400

Equalized Assessed Valuation: \$18,167,253

Population: 3,000

Employees:

 Full Time:

 Part Time: 1

 Salaries Paid: \$1,060

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$29,206	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$10	\$59	\$30
Revenue Collected During FY 15:	\$32,063	\$221,911	\$134,251
Expenditures During FY 15:	\$36,933	\$225,067	\$125,700
Per Capita Revenue:	\$11	\$73	\$41
Per Capita Expenditures:	\$12	\$73	\$41
Revenues over (under) Expenditures:	-\$4,870	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	65.89%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$24,336	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$8	\$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:	\$19,975	\$257,585	\$
Per Capita Debt:	\$7	\$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: **Tinley Park Park District**

Unit Code: **016/760/12** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,326,950**

Equalized Assessed Valuation: **\$1,261,331,071**

Population: **60,000**

Employees:

Full Time: **30**

Part Time: **295**

Salaries Paid: **\$2,677,280**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$4,350,646	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$73	\$106	\$80
Revenue Collected During FY 15:	\$5,534,694	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$5,813,114	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$92	\$249	\$161
Per Capita Expenditures:	\$97	\$249	\$151
Revenues over (under) Expenditures:	-\$278,420	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	69.89%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$4,062,495	\$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:	\$2,339,619	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$8,629,744	\$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:	\$11,240,556	\$9,191,773	\$5,955,378
Per Capita Debt:	\$187	\$349	\$222
General Obligation Debt over EAV:	0.88%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$7,104,574	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$118	\$47	\$
Revenue Collected During FY 15:	\$2,242,669	\$590,123	\$
Expenditures During FY 15:	\$3,918,739	\$636,973	\$
Per Capita Revenue:	\$37	\$20	\$
Per Capita Expenditures:	\$65	\$21	\$
Operating Income (loss):	-\$1,676,070	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	138.78%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$5,438,235	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$91	\$47	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Tolono Park District**

Unit Code: 010/025/12 County: Champaign

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$84,091

Equalized Assessed Valuation: \$50,490,252

Population: 3,501

Employees:

 Full Time: 1

 Part Time: 17

 Salaries Paid: \$98,974

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$75,057	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$21	\$59	\$30
Revenue Collected During FY 15:	\$126,155	\$221,911	\$134,251
Expenditures During FY 15:	\$660,987	\$225,067	\$125,700
Per Capita Revenue:	\$36	\$73	\$41
Per Capita Expenditures:	\$189	\$73	\$41
Revenues over (under) Expenditures:	-\$534,832	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	6.53%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$43,156	\$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:	-\$455,972	\$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:	\$500,000	\$257,585	\$
Per Capita Debt:	\$143	\$57	\$
General Obligation Debt over EAV:	0.99%	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: **Toluca Park District**

Unit Code: **059/010/12** County: **Marshall**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$79,847**

Equalized Assessed Valuation: **\$13,864,627**

Population: **1,400**

Employees:

 Full Time:

 Part Time: **15**

 Salaries Paid: **\$10,318**

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 15:	\$24,105	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$17	\$59	\$30
Revenue Collected During FY 15:	\$76,487	\$221,911	\$134,251
Expenditures During FY 15:	\$79,847	\$225,067	\$125,700
Per Capita Revenue:	\$55	\$73	\$41
Per Capita Expenditures:	\$57	\$73	\$41
Revenues over (under) Expenditures:	-\$3,360	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	25.98%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$20,745	\$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:	\$104,458	\$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:	\$343,230	\$257,585	\$
Per Capita Debt:	\$245	\$57	\$
General Obligation Debt over EAV:	1.08%	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:	\$889,898	\$257,585	\$
Per Capita Debt:	\$177	\$57	\$
General Obligation Debt over EAV:	0.76%	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:	\$66,884	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$12	\$59	\$30
Revenue Collected During FY 15:	\$87,015	\$221,911	\$134,251
Expenditures During FY 15:	\$116,380	\$225,067	\$125,700
Per Capita Revenue:	\$16	\$73	\$41
Per Capita Expenditures:	\$21	\$73	\$41
Revenues over (under) Expenditures:	-\$29,365	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	32.24%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$37,519	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$7	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$645,049	\$9,191,773	\$5,955,378
Per Capita Debt:	\$49	\$349	\$222
General Obligation Debt over EAV:	0.10%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	-\$148,501	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	-\$11	\$47	\$
Revenue Collected During FY 15:	\$150,424	\$590,123	\$
Expenditures During FY 15:	\$231,991	\$636,973	\$
Per Capita Revenue:	\$11	\$20	\$
Per Capita Expenditures:	\$17	\$21	\$
Operating Income (loss):	-\$81,567	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	-105.44%	72.76%	0.00%
Ending Retained Earnings for FY 15:	-\$244,615	\$1,519,457	\$
Per Capita Ending Retained Earnings:	-\$18	\$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:	\$14,051,318	\$9,191,773	\$5,955,378
Per Capita Debt:	\$341	\$349	\$222
General Obligation Debt over EAV:	0.21%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$5	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$47	\$
Revenue Collected During FY 15:	\$552.956	\$590,123	\$
Expenditures During FY 15:	\$600.356	\$636,973	\$
Per Capita Revenue:	\$13	\$20	\$
Per Capita Expenditures:	\$15	\$21	\$
Operating Income (loss):	-\$47.400	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	0.00%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$5	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$