



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:	\$47,782	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$17	\$59	\$30
Revenue Collected During FY 15:	\$48,656	\$221,911	\$134,251
Expenditures During FY 15:	\$45,578	\$225,067	\$125,700
Per Capita Revenue:	\$17	\$73	\$41
Per Capita Expenditures:	\$16	\$73	\$41
Revenues over (under) Expenditures:	\$3,078	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	111.59%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$50,860	\$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:	\$	\$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: **Vandalia Park District**

Unit Code: 026/020/12 County: Fayette

Fiscal Year End: 12/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$475,992

Equalized Assessed Valuation: \$60,681,224

Population: 6,200

Employees:

 Full Time:

 Part Time: 45

 Salaries Paid: \$122,499

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$584,852	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$94	\$59	\$30
Revenue Collected During FY 15:	\$423,058	\$221,911	\$134,251
Expenditures During FY 15:	\$735,850	\$225,067	\$125,700
Per Capita Revenue:	\$68	\$73	\$41
Per Capita Expenditures:	\$119	\$73	\$41
Revenues over (under) Expenditures:	-\$312,792	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	79.26%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$583,233	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$94	\$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:	\$479,349	\$69,788	\$
Total Unrestricted Net Assets:	\$534,283	\$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:	\$711,000	\$257,585	\$
Per Capita Debt:	\$115	\$57	\$
General Obligation Debt over EAV:	1.17%	0.18%	0.00%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Venice Park District**

Unit Code: **057/040/12** County: **Madison**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$210,878**

Equalized Assessed Valuation: **\$14,455,277**

Population: **1,890**

Employees:

Full Time: **4**

Part Time: **5**

Salaries Paid: **\$59,496**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$68,984	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$36	\$59	\$30
Revenue Collected During FY 15:	\$210,878	\$221,911	\$134,251
Expenditures During FY 15:	\$190,764	\$225,067	\$125,700
Per Capita Revenue:	\$112	\$73	\$41
Per Capita Expenditures:	\$101	\$73	\$41
Revenues over (under) Expenditures:	\$20,114	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	46.73%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$89,136	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$47	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$66,091	\$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: **Vernon Hills Park District**

Unit Code: **049/097/12** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,933,839**

Equalized Assessed Valuation: **\$1,034,209,066**

Population: **25,911**

Employees:

Full Time: **46**

Part Time: **425**

Salaries Paid: **\$3,466,112**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,599,603	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$62	\$106	\$80
Revenue Collected During FY 15:	\$7,755,612	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$7,552,752	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$299	\$249	\$161
Per Capita Expenditures:	\$291	\$249	\$151
Revenues over (under) Expenditures:	\$202,860	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	23.86%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$1,802,463	\$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:	\$351,716	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$3,372,557	\$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:	\$5,534,472	\$9,191,773	\$5,955,378
Per Capita Debt:	\$214	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$8,750,285	\$9,191,773	\$5,955,378
Per Capita Debt:	\$159	\$349	\$222
General Obligation Debt over EAV:	0.08%	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: **Walnut Park District**

Unit Code: **006/020/12** County: **Bureau**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$418,669**

Equalized Assessed Valuation: **\$35,477,332**

Population: **2,400**

Employees:

 Full Time: **2**

 Part Time: **15**

 Salaries Paid: **\$122,433**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$95,179	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$40	\$59	\$30
Revenue Collected During FY 15:	\$137,539	\$221,911	\$134,251
Expenditures During FY 15:	\$149,484	\$225,067	\$125,700
Per Capita Revenue:	\$57	\$73	\$41
Per Capita Expenditures:	\$62	\$73	\$41
Revenues over (under) Expenditures:	-\$11,945	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	55.68%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$83,234	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$35	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$83,232	\$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:	\$327,000	\$257,585	\$
Per Capita Debt:	\$136	\$57	\$
General Obligation Debt over EAV:	0.57%	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:	\$260,408	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$237	\$59	\$30
Revenue Collected During FY 15:	\$41,688	\$221,911	\$134,251
Expenditures During FY 15:	\$23,927	\$225,067	\$125,700
Per Capita Revenue:	\$38	\$73	\$41
Per Capita Expenditures:	\$22	\$73	\$41
Revenues over (under) Expenditures:	\$17,761	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	1162.57%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$278,169	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$253	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$256,191	\$10,852	\$
Total Unreserved Funds:	\$21,978	\$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:	\$383,437	\$9,191,773	\$5,955,378
Per Capita Debt:	\$29	\$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:	\$48,982	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$4	\$47	\$
Revenue Collected During FY 15:	\$284,523	\$590,123	\$
Expenditures During FY 15:	\$283,829	\$636,973	\$
Per Capita Revenue:	\$22	\$20	\$
Per Capita Expenditures:	\$22	\$21	\$
Operating Income (loss):	\$694	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	17.50%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$49,676	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$4	\$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:	\$10,013	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$6	\$59	\$30
Revenue Collected During FY 15:	\$27,564	\$221,911	\$134,251
Expenditures During FY 15:	\$22,939	\$225,067	\$125,700
Per Capita Revenue:	\$17	\$73	\$41
Per Capita Expenditures:	\$14	\$73	\$41
Revenues over (under) Expenditures:	\$4,625	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	63.81%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$14,638	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$9	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,852	\$
Total Unreserved Funds:	\$	\$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:	\$2,856,375	\$9,191,773	\$5,955,378
Per Capita Debt:	\$179	\$349	\$222
General Obligation Debt over EAV:	0.90%	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:	\$616,916	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$62	\$59	\$30
Revenue Collected During FY 15:	\$286,570	\$221,911	\$134,251
Expenditures During FY 15:	\$292,263	\$225,067	\$125,700
Per Capita Revenue:	\$29	\$73	\$41
Per Capita Expenditures:	\$29	\$73	\$41
Revenues over (under) Expenditures:	-\$5,693	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	287.83%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$841,223	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$84	\$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:	\$14,103	\$69,788	\$
Total Unrestricted Net Assets:	\$824,159	\$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:	\$230,000	\$257,585	\$
Per Capita Debt:	\$23	\$57	\$
General Obligation Debt over EAV:	0.11%	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: **Watseka Park District**

Unit Code: **038/030/12** County: **Iroquois**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$304,600**

Equalized Assessed Valuation: **\$51,182,238**

Population: **6,000**

Employees:

 Full Time: **1**

 Part Time: **8**

 Salaries Paid: **\$85,944**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$138,592	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$23	\$59	\$30
Revenue Collected During FY 15:	\$217,751	\$221,911	\$134,251
Expenditures During FY 15:	\$194,148	\$225,067	\$125,700
Per Capita Revenue:	\$36	\$73	\$41
Per Capita Expenditures:	\$32	\$73	\$41
Revenues over (under) Expenditures:	\$23,603	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	83.54%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$162,195	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$27	\$65	\$30

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$69,788	\$
Total Unrestricted Net Assets:	\$162,195	\$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:	\$130,875	\$257,585	\$
Per Capita Debt:	\$22	\$57	\$
General Obligation Debt over EAV:	0.26%	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: **Wauconda Park District**

Unit Code: **049/100/12** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,442,500**

Equalized Assessed Valuation: **\$324,794,977**

Population: **13,896**

Employees:

Full Time: **13**

Part Time: **117**

Salaries Paid: **\$1,290,729**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,918,684	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$138	\$106	\$80
Revenue Collected During FY 15:	\$2,815,147	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$2,646,127	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$203	\$249	\$161
Per Capita Expenditures:	\$190	\$249	\$151
Revenues over (under) Expenditures:	\$169,020	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	78.90%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$2,087,704	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$150	\$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:	\$598,643	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$3,173,821	\$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:	\$196,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$14	\$349	\$222
General Obligation Debt over EAV:	0.06%	0.65%	0.46%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Waukegan Park District**

Unit Code: **049/110/12** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$32,388,188**

Equalized Assessed Valuation: **\$923,714,061**

Population: **91,018**

Employees:

Full Time: **59**

Part Time: **220**

Salaries Paid: **\$4,075,894**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$8,042,576	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$88	\$106	\$80
Revenue Collected During FY 15:	\$12,565,379	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$10,870,456	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$138	\$249	\$161
Per Capita Expenditures:	\$119	\$249	\$151
Revenues over (under) Expenditures:	\$1,694,923	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	72.10%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$7,837,499	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$86	\$113	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,436,692	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$23,883,335	\$3,065,294	\$1,645,512



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$17,446,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$192	\$349	\$222
General Obligation Debt over EAV:	1.11%	0.65%	0.46%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$25,261,223	\$9,191,773	\$5,955,378
Per Capita Debt:	\$765	\$349	\$222
General Obligation Debt over EAV:	2.21%	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:	\$3,728,008	\$9,191,773	\$5,955,378
Per Capita Debt:	\$214	\$349	\$222
General Obligation Debt over EAV:	0.11%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$249,906	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$14	\$47	\$
Revenue Collected During FY 15:	\$214,480	\$590,123	\$
Expenditures During FY 15:	\$224,350	\$636,973	\$
Per Capita Revenue:	\$12	\$20	\$
Per Capita Expenditures:	\$13	\$21	\$
Operating Income (loss):	-\$9,870	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	106.99%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$240,036	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$14	\$47	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,001,907	\$257,585	\$
Per Capita Debt:	\$80	\$57	\$
General Obligation Debt over EAV:	0.17%	0.18%	0.00%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$9,796,976	\$9,191,773	\$5,955,378
Per Capita Debt:	\$392	\$349	\$222
General Obligation Debt over EAV:	1.26%	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:	\$36,585,705	\$9,191,773	\$5,955,378
Per Capita Debt:	\$682	\$349	\$222
General Obligation Debt over EAV:	1.41%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$13,330,573	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$248	\$47	\$
Revenue Collected During FY 15:	\$9,162,068	\$590,123	\$
Expenditures During FY 15:	\$8,572,028	\$636,973	\$
Per Capita Revenue:	\$171	\$20	\$
Per Capita Expenditures:	\$160	\$21	\$
Operating Income (loss):	\$590,040	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	162.21%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$13,904,852	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$259	\$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:	\$11,934,464	\$9,191,773	\$5,955,378
Per Capita Debt:	\$317	\$349	\$222
General Obligation Debt over EAV:	0.14%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$10,881,434	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$289	\$47	\$
Revenue Collected During FY 15:	\$5,651,734	\$590,123	\$
Expenditures During FY 15:	\$4,499,656	\$636,973	\$
Per Capita Revenue:	\$150	\$20	\$
Per Capita Expenditures:	\$120	\$21	\$
Operating Income (loss):	\$1,152,078	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	266.37%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$11,985,837	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$318	\$47	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Wildwood Park District**

Unit Code: **049/115/12** County: **Lake**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,258,000**

Equalized Assessed Valuation: **\$79,049,328**

Population: **7,400**

Employees:

 Full Time: **3**

 Part Time: **37**

 Salaries Paid: **\$248,592**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$97,342	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$13	\$59	\$30
Revenue Collected During FY 15:	\$522,691	\$221,911	\$134,251
Expenditures During FY 15:	\$537,217	\$225,067	\$125,700
Per Capita Revenue:	\$71	\$73	\$41
Per Capita Expenditures:	\$73	\$73	\$41
Revenues over (under) Expenditures:	-\$14,526	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	15.42%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$82,816	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$11	\$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:	\$32,379	\$69,788	\$
Total Unrestricted Net Assets:	\$50,437	\$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:	\$5,892	\$257,585	\$
Per Capita Debt:	\$1	\$57	\$
General Obligation Debt over EAV:	0.00%	0.18%	0.00%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Wilmette Park District**

Unit Code: **016/830/12** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$35,550,417**

Equalized Assessed Valuation: **\$1,580,779,594**

Population: **27,446**

Employees:

 Full Time: **71**

 Part Time: **247**

 Salaries Paid: **\$9,260,487**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,306,971	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$84	\$106	\$80
Revenue Collected During FY 15:	\$21,437,354	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$18,675,816	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$781	\$249	\$161
Per Capita Expenditures:	\$680	\$249	\$151
Revenues over (under) Expenditures:	\$2,761,538	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	17.90%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$3,343,660	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$122	\$113	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,538,021	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	-\$124,517	\$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:	\$16,070,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$586	\$349	\$222
General Obligation Debt over EAV:	0.95%	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: **Wilmington Island Park District**

Unit Code: 099/090/12 County: Will

Fiscal Year End: 4/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$917,690

Equalized Assessed Valuation: \$108,374,599

Population: 5,134

Employees:

 Full Time: 3

 Part Time: 7

 Salaries Paid: \$196,363

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	-\$4,772	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	-\$1	\$59	\$30
Revenue Collected During FY 15:	\$394,224	\$221,911	\$134,251
Expenditures During FY 15:	\$435,390	\$225,067	\$125,700
Per Capita Revenue:	\$77	\$73	\$41
Per Capita Expenditures:	\$85	\$73	\$41
Revenues over (under) Expenditures:	-\$41,166	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	-10.55%	136.61%	82.64%
Ending Fund Balance for FY 15:	-\$45,938	\$174,634	\$73,165
Per Capita Ending Fund Balance:	-\$9	\$65	\$30

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$123,896	\$10,852	\$
Total Unreserved Funds:	-\$169,835	\$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:	\$103,000	\$257,585	\$
Per Capita Debt:	\$20	\$57	\$
General Obligation Debt over EAV:	0.10%	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:	\$427,699	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$47	\$106	\$80
Revenue Collected During FY 15:	\$1,887,851	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$1,817,711	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$206	\$249	\$161
Per Capita Expenditures:	\$199	\$249	\$151
Revenues over (under) Expenditures:	\$70,140	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	26.19%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$476,089	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$52	\$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:	\$221,281	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$2,841,076	\$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:	\$3,155,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$345	\$349	\$222
General Obligation Debt over EAV:	0.29%	0.65%	0.46%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Winnebago Park District**

Unit Code: 101/030/12 County: Winnebago

Fiscal Year End: 12/31/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$325,200

Equalized Assessed Valuation: \$92,257,490

Population: 4,000

Employees:

 Full Time: 1

 Part Time: 7

 Salaries Paid: \$63,276

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$155,135	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$39	\$59	\$30
Revenue Collected During FY 15:	\$215,256	\$221,911	\$134,251
Expenditures During FY 15:	\$192,929	\$225,067	\$125,700
Per Capita Revenue:	\$54	\$73	\$41
Per Capita Expenditures:	\$48	\$73	\$41
Revenues over (under) Expenditures:	\$22,327	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	91.98%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$177,462	\$174,634	\$73,165
Per Capita Ending Fund Balance:	\$44	\$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:	\$177,462	\$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:	\$11,622,754	\$9,191,773	\$5,955,378
Per Capita Debt:	\$954	\$349	\$222
General Obligation Debt over EAV:	0.46%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$9,254,103	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$759	\$47	\$
Revenue Collected During FY 15:	\$4,685,839	\$590,123	\$
Expenditures During FY 15:	\$4,651,160	\$636,973	\$
Per Capita Revenue:	\$384	\$20	\$
Per Capita Expenditures:	\$382	\$21	\$
Operating Income (loss):	\$34,679	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	203.23%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$9,452,435	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$776	\$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:	\$45,009	\$168,156	\$73,598
Per Capita Beginning Fund Balance:	\$48	\$59	\$30
Revenue Collected During FY 15:	\$31,698	\$221,911	\$134,251
Expenditures During FY 15:	\$20,121	\$225,067	\$125,700
Per Capita Revenue:	\$34	\$73	\$41
Per Capita Expenditures:	\$21	\$73	\$41
Revenues over (under) Expenditures:	\$11,577	-\$3,156	\$2,740
Ratio of Fund Balance to Expenditures:	281.23%	136.61%	82.64%
Ending Fund Balance for FY 15:	\$56,586	\$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:	\$	\$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:	\$4,107,074	\$9,191,773	\$5,955,378
Per Capita Debt:	\$298	\$349	\$222
General Obligation Debt over EAV:	0.61%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$4,880,508	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$354	\$47	\$
Revenue Collected During FY 15:	\$1,189,800	\$590,123	\$
Expenditures During FY 15:	\$1,463,258	\$636,973	\$
Per Capita Revenue:	\$86	\$20	\$
Per Capita Expenditures:	\$106	\$21	\$
Operating Income (loss):	-\$273,458	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	324.48%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$4,747,951	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$345	\$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:	\$20,601,592	\$9,191,773	\$5,955,378
Per Capita Debt:	\$584	\$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:	\$3,345,240	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$95	\$47	\$
Revenue Collected During FY 15:	\$1,008,031	\$590,123	\$
Expenditures During FY 15:	\$1,467,052	\$636,973	\$
Per Capita Revenue:	\$29	\$20	\$
Per Capita Expenditures:	\$42	\$21	\$
Operating Income (loss):	-\$459,021	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	196.74%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$2,886,219	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$82	\$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: **Worth Park District**

Unit Code: **016/850/12** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,404,024**

Equalized Assessed Valuation: **\$164,687,139**

Population: **10,825**

Employees:

 Full Time: **8**

 Part Time: **16**

 Salaries Paid: **\$487,258**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$340,743	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$31	\$106	\$80
Revenue Collected During FY 15:	\$1,202,144	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$1,090,240	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$111	\$249	\$161
Per Capita Expenditures:	\$101	\$249	\$151
Revenues over (under) Expenditures:	\$111,904	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	42.67%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$465,160	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$43	\$113	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$258,506	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$651,945	\$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:	\$226,847	\$9,191,773	\$5,955,378
Per Capita Debt:	\$21	\$349	\$222
General Obligation Debt over EAV:	0.12%	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: **York Center Park District**

Unit Code: **022/260/12** County: **Dupage**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,335,671**

Equalized Assessed Valuation: **\$173,749,868**

Population: **51,000**

Employees:

 Full Time: **9**

 Part Time: **31**

 Salaries Paid: **\$462,887**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,233,678	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$24	\$106	\$80
Revenue Collected During FY 15:	\$1,109,548	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$955,319	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$22	\$249	\$161
Per Capita Expenditures:	\$19	\$249	\$151
Revenues over (under) Expenditures:	\$154,229	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	145.28%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$1,387,907	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$27	\$113	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,140,930	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	-\$164,602	\$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:	\$560,000	\$9,191,773	\$5,955,378
Per Capita Debt:	\$11	\$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:	\$	\$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: **Zion Park District**

Unit Code: **049/120/12** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,734,413**

Equalized Assessed Valuation: **\$226,250,437**

Population: **24,339**

Employees:

Full Time: **84**

Part Time: **117**

Salaries Paid: **\$2,597,899**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,172,902	\$3,048,204	\$1,544,743
Per Capita Beginning Fund Balance:	\$89	\$106	\$80
Revenue Collected During FY 15:	\$4,516,402	\$6,588,176	\$3,577,597
Expenditures During FY 15:	\$3,870,062	\$6,168,633	\$3,387,164
Per Capita Revenue:	\$186	\$249	\$161
Per Capita Expenditures:	\$159	\$249	\$151
Revenues over (under) Expenditures:	\$646,340	\$419,543	\$197,388
Ratio of Fund Balance to Expenditures:	70.68%	56.63%	49.42%
Ending Fund Balance for FY 15:	\$2,735,341	\$3,191,115	\$1,637,726
Per Capita Ending Fund Balance:	\$112	\$113	\$84

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,159,328	\$1,551,463	\$893,977
Total Unrestricted Net Assets:	\$1,690,236	\$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:	\$3,104,845	\$9,191,773	\$5,955,378
Per Capita Debt:	\$128	\$349	\$222
General Obligation Debt over EAV:	0.51%	0.65%	0.46%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$5,446,652	\$1,510,108	\$
Per Capita Beginning Retained Earnings for FY 15:	\$224	\$47	\$
Revenue Collected During FY 15:	\$1,244,083	\$590,123	\$
Expenditures During FY 15:	\$1,412,631	\$636,973	\$
Per Capita Revenue:	\$51	\$20	\$
Per Capita Expenditures:	\$58	\$21	\$
Operating Income (loss):	-\$168,548	-\$46,850	\$
Ratio of Retained Earnings to Expenditures:	378.69%	72.76%	0.00%
Ending Retained Earnings for FY 15:	\$5,349,453	\$1,519,457	\$
Per Capita Ending Retained Earnings:	\$220	\$47	\$