



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Skokie Park District**

Unit Code: **016/720/12** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$28,142,083**

Equalized Assessed Valuation: **\$2,063,012,791**

Population: **64,784**

Employees:

    Full Time: **75**

    Part Time: **350**

    Salaries Paid: **\$9,295,362**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$5,430,459</b>	<b>\$3,178,880</b>	<b>\$1,640,590</b>
Per Capita Beginning Fund Balance:	<b>\$84</b>	<b>\$115</b>	<b>\$84</b>
Revenue Collected During FY 16:	<b>\$18,325,562</b>	<b>\$6,689,812</b>	<b>\$3,500,001</b>
Expenditures During FY 16:	<b>\$17,155,885</b>	<b>\$6,287,293</b>	<b>\$3,333,778</b>
Per Capita Revenue:	<b>\$283</b>	<b>\$235</b>	<b>\$166</b>
Per Capita Expenditures:	<b>\$265</b>	<b>\$221</b>	<b>\$155</b>
Revenues over (under) Expenditures:	<b>\$1,169,677</b>	<b>\$402,518</b>	<b>\$233,262</b>
Ratio of Fund Balance to Expenditures:	<b>32.64%</b>	<b>62.02%</b>	<b>53.34%</b>
Ending Fund Balance for FY 16:	<b>\$5,600,136</b>	<b>\$3,327,432</b>	<b>\$1,874,017</b>
Per Capita Ending Fund Balance:	<b>\$86</b>	<b>\$125</b>	<b>\$86</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,664,367</b>	<b>\$1,500,974</b>	<b>\$800,195</b>
Total Unrestricted Net Assets:	<b>-\$1,163,089</b>	<b>\$2,502,018</b>	<b>\$1,250,105</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$32,915,750</b>	<b>\$8,977,883</b>	<b>\$5,283,850</b>
Per Capita Debt:	<b>\$508</b>	<b>\$310</b>	<b>\$212</b>
General Obligation Debt over EAV:	<b>1.60%</b>	<b>7.76%</b>	<b>0.43%</b>

#### Enterprise Funds

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



# FISCAL YEAR 2016

## 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: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$695,039

Equalized Assessed Valuation: \$127,991,735

Population: 5,624

Employees:

    Full Time: 2

    Part Time: 20

    Salaries Paid: \$299,195

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$139,827	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$25	\$64	\$31
Revenue Collected During FY 16:	\$610,273	\$213,157	\$125,160
Expenditures During FY 16:	\$609,942	\$212,952	\$130,176
Per Capita Revenue:	\$109	\$70	\$42
Per Capita Expenditures:	\$108	\$69	\$40
Revenues over (under) Expenditures:	\$331	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	22.98%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$140,158	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$25	\$67	\$31

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$60,176	\$75,729	\$
Total Unrestricted Net Assets:	-\$116,382	\$72,441	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$116,357	\$243,526	\$
Per Capita Debt:	\$21	\$54	\$
General Obligation Debt over EAV:	0.08%	0.16%	0.00%

#### Enterprise Funds

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





# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$2,470,527	\$8,977,883	\$5,283,850
Per Capita Debt:	\$141	\$310	\$212
General Obligation Debt over EAV:	0.28%	7.76%	0.43%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$444,356	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	\$25	\$47	\$
Revenue Collected During FY 16:	\$505,490	\$598,737	\$
Expenditures During FY 16:	\$720,086	\$628,132	\$
Per Capita Revenue:	\$29	\$20	\$
Per Capita Expenditures:	\$41	\$21	\$
Operating Income (loss):	-\$214,596	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	55.10%	68.77%	0.00%
Ending Retained Earnings for FY 16:	\$396,769	\$1,392,885	\$
Per Capita Ending Retained Earnings:	\$23	\$46	\$



# FISCAL YEAR 2016

## 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: 6/30/2016

Accounting Method: Cash

Appropriation or Budget: \$33,965

Equalized Assessed Valuation: \$20,605,700

Population: 1,980

Employees:

    Full Time:

    Part Time: 17

    Salaries Paid: \$5,574

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$76,019</b>	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	<b>\$38</b>	\$64	\$31
Revenue Collected During FY 16:	<b>\$33,396</b>	\$213,157	\$125,160
Expenditures During FY 16:	<b>\$23,845</b>	\$212,952	\$130,176
Per Capita Revenue:	<b>\$17</b>	\$70	\$42
Per Capita Expenditures:	<b>\$12</b>	\$69	\$40
Revenues over (under) Expenditures:	<b>\$9,551</b>	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	<b>358.86%</b>	223.40%	82.85%
Ending Fund Balance for FY 16:	<b>\$85,570</b>	\$172,222	\$71,796
Per Capita Ending Fund Balance:	<b>\$43</b>	\$67	\$31

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$9,340,220</b>	<b>\$8,977,883</b>	<b>\$5,283,850</b>
Per Capita Debt:	<b>\$163</b>	<b>\$310</b>	<b>\$212</b>
General Obligation Debt over EAV:	<b>0.79%</b>	<b>7.76%</b>	<b>0.43%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$5,438,235</b>	<b>\$1,510,904</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$95</b>	<b>\$47</b>	<b>\$</b>
Revenue Collected During FY 16:	<b>\$2,165,865</b>	<b>\$598,737</b>	<b>\$</b>
Expenditures During FY 16:	<b>\$1,524,780</b>	<b>\$628,132</b>	<b>\$</b>
Per Capita Revenue:	<b>\$38</b>	<b>\$20</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$27</b>	<b>\$21</b>	<b>\$</b>
Operating Income (loss):	<b>\$641,085</b>	<b>-\$29,395</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>402.37%</b>	<b>68.77%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 16:	<b>\$6,135,275</b>	<b>\$1,392,885</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$107</b>	<b>\$46</b>	<b>\$</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Summit Park District**

Unit Code: **016/750/12** County: **Cook**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,317,500**

Equalized Assessed Valuation: **\$129,277,706**

Population: **11,054**

Employees:

    Full Time: **8**

    Part Time: **11**

    Salaries Paid: **\$431,976**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>-\$752,833</b>	<b>\$162,537</b>	<b>\$67,760</b>
Per Capita Beginning Fund Balance:	<b>-\$68</b>	<b>\$64</b>	<b>\$31</b>
Revenue Collected During FY 16:	<b>\$712,789</b>	<b>\$213,157</b>	<b>\$125,160</b>
Expenditures During FY 16:	<b>\$964,721</b>	<b>\$212,952</b>	<b>\$130,176</b>
Per Capita Revenue:	<b>\$64</b>	<b>\$70</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$87</b>	<b>\$69</b>	<b>\$40</b>
Revenues over (under) Expenditures:	<b>-\$251,932</b>	<b>\$205</b>	<b>\$1,755</b>
Ratio of Fund Balance to Expenditures:	<b>-104.15%</b>	<b>223.40%</b>	<b>82.85%</b>
Ending Fund Balance for FY 16:	<b>-\$1,004,765</b>	<b>\$172,222</b>	<b>\$71,796</b>
Per Capita Ending Fund Balance:	<b>-\$91</b>	<b>\$67</b>	<b>\$31</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,970,278</b>	<b>\$75,729</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>-\$1,494,554</b>	<b>\$72,441</b>	<b>\$</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$261,055	\$243,526	\$
Per Capita Debt:	\$24	\$54	\$
General Obligation Debt over EAV:	0.20%	0.16%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Savanna Park District**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$719,011**

Equalized Assessed Valuation: **\$32,234,076**

Population: **5,000**

Employees:

    Full Time: **1**

    Part Time: **19**

    Salaries Paid: **\$91,512**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$107,396</b>	<b>\$162,537</b>	<b>\$67,760</b>
Per Capita Beginning Fund Balance:	<b>\$21</b>	<b>\$64</b>	<b>\$31</b>
Revenue Collected During FY 16:	<b>\$218,996</b>	<b>\$213,157</b>	<b>\$125,160</b>
Expenditures During FY 16:	<b>\$190,857</b>	<b>\$212,952</b>	<b>\$130,176</b>
Per Capita Revenue:	<b>\$44</b>	<b>\$70</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$38</b>	<b>\$69</b>	<b>\$40</b>
Revenues over (under) Expenditures:	<b>\$28,139</b>	<b>\$205</b>	<b>\$1,755</b>
Ratio of Fund Balance to Expenditures:	<b>70.09%</b>	<b>223.40%</b>	<b>82.85%</b>
Ending Fund Balance for FY 16:	<b>\$133,764</b>	<b>\$172,222</b>	<b>\$71,796</b>
Per Capita Ending Fund Balance:	<b>\$27</b>	<b>\$67</b>	<b>\$31</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$90,316</b>	<b>\$75,729</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$133,764</b>	<b>\$72,441</b>	<b>\$</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$40,000</b>	<b>\$243,526</b>	<b>\$</b>
Per Capita Debt:	<b>\$8</b>	<b>\$54</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.12%</b>	<b>0.16%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$306.479</b>	<b>\$32,359</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$61</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 16:	<b>\$116.234</b>	<b>\$14,025</b>	<b>\$</b>
Expenditures During FY 16:	<b>\$105.959</b>	<b>\$15,408</b>	<b>\$</b>
Per Capita Revenue:	<b>\$23</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$21</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>\$10.275</b>	<b>-\$1,382</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>298.94%</b>	<b>27.53%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 16:	<b>\$316.754</b>	<b>\$31,526</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$63</b>	<b>\$3</b>	<b>\$</b>





# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$7,980,000</b>	<b>\$8,977,883</b>	<b>\$5,283,850</b>
Per Capita Debt:	<b>\$1,663</b>	<b>\$310</b>	<b>\$212</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>7.76%</b>	<b>0.43%</b>

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$84,919</b>	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	<b>\$60</b>	\$64	\$31
Revenue Collected During FY 16:	<b>\$38,110</b>	\$213,157	\$125,160
Expenditures During FY 16:	<b>\$31,126</b>	\$212,952	\$130,176
Per Capita Revenue:	<b>\$27</b>	\$70	\$42
Per Capita Expenditures:	<b>\$22</b>	\$69	\$40
Revenues over (under) Expenditures:	<b>\$6,984</b>	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	<b>295.26%</b>	223.40%	82.85%
Ending Fund Balance for FY 16:	<b>\$91,903</b>	\$172,222	\$71,796
Per Capita Ending Fund Balance:	<b>\$65</b>	\$67	\$31

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$75,729	\$
Total Unrestricted Net Assets:	<b>\$91,903</b>	\$72,441	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$16,655,000</b>	<b>\$8,977,883</b>	<b>\$5,283,850</b>
Per Capita Debt:	<b>\$224</b>	<b>\$310</b>	<b>\$212</b>
General Obligation Debt over EAV:	<b>0.55%</b>	<b>7.76%</b>	<b>0.43%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$23,241,203</b>	<b>\$1,510,904</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$313</b>	<b>\$47</b>	<b>\$</b>
Revenue Collected During FY 16:	<b>\$2,384,357</b>	<b>\$598,737</b>	<b>\$</b>
Expenditures During FY 16:	<b>\$3,384,911</b>	<b>\$628,132</b>	<b>\$</b>
Per Capita Revenue:	<b>\$32</b>	<b>\$20</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$46</b>	<b>\$21</b>	<b>\$</b>
Operating Income (loss):	<b>-\$1,000,554</b>	<b>-\$29,395</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>77.94%</b>	<b>68.77%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 16:	<b>\$2,638,315</b>	<b>\$1,392,885</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$36</b>	<b>\$46</b>	<b>\$</b>





# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$3,791,520	\$8,977,883	\$5,283,850
Per Capita Debt:	\$446	\$310	\$212
General Obligation Debt over EAV:	0.46%	7.76%	0.43%

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: 011/010/12 County: Christian

Fiscal Year End: 2/28/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$913,622

Equalized Assessed Valuation: \$215,872,984

Population: 25,000

Employees:

    Full Time: 8

    Part Time: 26

    Salaries Paid: \$351,005

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$697,414	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$28	\$64	\$31
Revenue Collected During FY 16:	\$821,944	\$213,157	\$125,160
Expenditures During FY 16:	\$787,074	\$212,952	\$130,176
Per Capita Revenue:	\$33	\$70	\$42
Per Capita Expenditures:	\$31	\$69	\$40
Revenues over (under) Expenditures:	\$34,870	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	93.04%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$732,284	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$29	\$67	\$31

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$259,012	\$75,729	\$
Total Unrestricted Net Assets:	-\$518,207	\$72,441	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$1,051,000</b>	<b>\$243,526</b>	<b>\$</b>
Per Capita Debt:	<b>\$42</b>	<b>\$54</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.49%</b>	<b>0.16%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$1,548,713</b>	<b>\$32,359</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$62</b>	<b>\$4</b>	<b>\$</b>
Revenue Collected During FY 16:	<b>\$</b>	<b>\$14,025</b>	<b>\$</b>
Expenditures During FY 16:	<b>\$75,121</b>	<b>\$15,408</b>	<b>\$</b>
Per Capita Revenue:	<b>\$</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$3</b>	<b>\$2</b>	<b>\$</b>
Operating Income (loss):	<b>-\$75,121</b>	<b>-\$1,382</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>1961.62%</b>	<b>27.53%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 16:	<b>\$1,473,592</b>	<b>\$31,526</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$59</b>	<b>\$3</b>	<b>\$</b>



# FISCAL YEAR 2016

## 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: 10/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$70,100

Equalized Assessed Valuation: \$22,228,419

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 16:	<b>\$78,476</b>	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	<b>\$60</b>	\$64	\$31
Revenue Collected During FY 16:	<b>\$47,659</b>	\$213,157	\$125,160
Expenditures During FY 16:	<b>\$40,224</b>	\$212,952	\$130,176
Per Capita Revenue:	<b>\$37</b>	\$70	\$42
Per Capita Expenditures:	<b>\$31</b>	\$69	\$40
Revenues over (under) Expenditures:	<b>\$7,435</b>	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	<b>213.58%</b>	223.40%	82.85%
Ending Fund Balance for FY 16:	<b>\$85,911</b>	\$172,222	\$71,796
Per Capita Ending Fund Balance:	<b>\$66</b>	\$67	\$31

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$75,729	\$
Total Unrestricted Net Assets:	<b>\$85,911</b>	\$72,441	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$15,323,510</b>	<b>\$8,977,883</b>	<b>\$5,283,850</b>
Per Capita Debt:	<b>\$368</b>	<b>\$310</b>	<b>\$212</b>
General Obligation Debt over EAV:	<b>0.19%</b>	<b>7.76%</b>	<b>0.43%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$5</b>	<b>\$1,510,904</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$</b>	<b>\$47</b>	<b>\$</b>
Revenue Collected During FY 16:	<b>\$588,001</b>	<b>\$598,737</b>	<b>\$</b>
Expenditures During FY 16:	<b>\$635,101</b>	<b>\$628,132</b>	<b>\$</b>
Per Capita Revenue:	<b>\$14</b>	<b>\$20</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$15</b>	<b>\$21</b>	<b>\$</b>
Operating Income (loss):	<b>-\$47,100</b>	<b>-\$29,395</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	<b>68.77%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 16:	<b>\$5</b>	<b>\$1,392,885</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$</b>	<b>\$46</b>	<b>\$</b>



# FISCAL YEAR 2016

## 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: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$131,249

Equalized Assessed Valuation: \$50,490,252

Population: 3,479

Employees:

    Full Time: 1

    Part Time: 17

    Salaries Paid: \$89,550

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$	\$64	\$31
Revenue Collected During FY 16:	\$202,033	\$213,157	\$125,160
Expenditures During FY 16:	\$243,369	\$212,952	\$130,176
Per Capita Revenue:	\$58	\$70	\$42
Per Capita Expenditures:	\$70	\$69	\$40
Revenues over (under) Expenditures:	-\$41,336	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	-16.98%	223.40%	82.85%
Ending Fund Balance for FY 16:	-\$41,336	\$172,222	\$71,796
Per Capita Ending Fund Balance:	-\$12	\$67	\$31

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,100	\$
Total Unreserved Funds:	-\$497,997	\$30,569	\$

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$563,710	\$243,526	\$
Per Capita Debt:	\$162	\$54	\$
General Obligation Debt over EAV:	0.92%	0.16%	0.00%

#### Enterprise Funds

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





# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$5,809,000</b>	<b>\$8,977,883</b>	<b>\$5,283,850</b>
Per Capita Debt:	<b>\$144</b>	<b>\$310</b>	<b>\$212</b>
General Obligation Debt over EAV:	<b>0.47%</b>	<b>7.76%</b>	<b>0.43%</b>

#### Enterprise Funds

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





# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Sumner Park District**

Unit Code: 101/020/12 County: Winnebago

Fiscal Year End: 7/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$108,906

Equalized Assessed Valuation: \$72,353,740

Population: 3,500

Employees:

    Full Time:

    Part Time: 2

    Salaries Paid: \$7,035

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$63,362</b>	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	<b>\$18</b>	\$64	\$31
Revenue Collected During FY 16:	<b>\$124,360</b>	\$213,157	\$125,160
Expenditures During FY 16:	<b>\$132,133</b>	\$212,952	\$130,176
Per Capita Revenue:	<b>\$36</b>	\$70	\$42
Per Capita Expenditures:	<b>\$38</b>	\$69	\$40
Revenues over (under) Expenditures:	<b>-\$7,773</b>	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	<b>42.07%</b>	223.40%	82.85%
Ending Fund Balance for FY 16:	<b>\$55,589</b>	\$172,222	\$71,796
Per Capita Ending Fund Balance:	<b>\$16</b>	\$67	\$31

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,100	\$
Total Unreserved Funds:	<b>\$55,589</b>	\$30,569	\$

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$218,000	\$243,526	\$
Per Capita Debt:	\$62	\$54	\$
General Obligation Debt over EAV:	0.30%	0.16%	0.00%

#### Enterprise Funds

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





# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$7,443,184</b>	<b>\$8,977,883</b>	<b>\$5,283,850</b>
Per Capita Debt:	<b>\$298</b>	<b>\$310</b>	<b>\$212</b>
General Obligation Debt over EAV:	<b>0.62%</b>	<b>7.76%</b>	<b>0.43%</b>

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Tremont Area Park District**

Unit Code: **090/070/12** County: **Tazewell**

Fiscal Year End: **3/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$438,420**

Equalized Assessed Valuation: **\$111,586,617**

Population: **5,022**

Employees:

    Full Time: **1**

    Part Time: **45**

    Salaries Paid: **\$111,828**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>-\$522</b>	<b>\$162,537</b>	<b>\$67,760</b>
Per Capita Beginning Fund Balance:	<b>\$</b>	<b>\$64</b>	<b>\$31</b>
Revenue Collected During FY 16:	<b>\$368,684</b>	<b>\$213,157</b>	<b>\$125,160</b>
Expenditures During FY 16:	<b>\$416,054</b>	<b>\$212,952</b>	<b>\$130,176</b>
Per Capita Revenue:	<b>\$73</b>	<b>\$70</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$83</b>	<b>\$69</b>	<b>\$40</b>
Revenues over (under) Expenditures:	<b>-\$47,370</b>	<b>\$205</b>	<b>\$1,755</b>
Ratio of Fund Balance to Expenditures:	<b>3.15%</b>	<b>223.40%</b>	<b>82.85%</b>
Ending Fund Balance for FY 16:	<b>\$13,108</b>	<b>\$172,222</b>	<b>\$71,796</b>
Per Capita Ending Fund Balance:	<b>\$3</b>	<b>\$67</b>	<b>\$31</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$30,090</b>	<b>\$75,729</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>-\$23,082</b>	<b>\$72,441</b>	<b>\$</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$861,151	\$243,526	\$
Per Capita Debt:	\$171	\$54	\$
General Obligation Debt over EAV:	0.72%	0.16%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$246,865	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$329	\$64	\$31
Revenue Collected During FY 16:	\$58,513	\$213,157	\$125,160
Expenditures During FY 16:	\$86,743	\$212,952	\$130,176
Per Capita Revenue:	\$78	\$70	\$42
Per Capita Expenditures:	\$116	\$69	\$40
Revenues over (under) Expenditures:	-\$28,230	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	252.05%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$218,635	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$292	\$67	\$31

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,100	\$
Total Unreserved Funds:	\$198,855	\$30,569	\$

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$13,031,055</b>	<b>\$8,977,883</b>	<b>\$5,283,850</b>
Per Capita Debt:	<b>\$109</b>	<b>\$310</b>	<b>\$212</b>
General Obligation Debt over EAV:	<b>0.34%</b>	<b>7.76%</b>	<b>0.43%</b>

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$20,285	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$24	\$64	\$31
Revenue Collected During FY 16:	\$19,819	\$213,157	\$125,160
Expenditures During FY 16:	\$17,059	\$212,952	\$130,176
Per Capita Revenue:	\$23	\$70	\$42
Per Capita Expenditures:	\$20	\$69	\$40
Revenues over (under) Expenditures:	\$2,760	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	135.09%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$23,045	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$27	\$67	\$31

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Tri-State Park Park District**

Unit Code: **022/200/12** County: **Dupage**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$85,500**

Equalized Assessed Valuation: **\$123,919,448**

Population: **5,500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$37,519</b>	<b>\$162,537</b>	<b>\$67,760</b>
Per Capita Beginning Fund Balance:	<b>\$7</b>	<b>\$64</b>	<b>\$31</b>
Revenue Collected During FY 16:	<b>\$88,040</b>	<b>\$213,157</b>	<b>\$125,160</b>
Expenditures During FY 16:	<b>\$77,009</b>	<b>\$212,952</b>	<b>\$130,176</b>
Per Capita Revenue:	<b>\$16</b>	<b>\$70</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$14</b>	<b>\$69</b>	<b>\$40</b>
Revenues over (under) Expenditures:	<b>\$11,031</b>	<b>\$205</b>	<b>\$1,755</b>
Ratio of Fund Balance to Expenditures:	<b>63.04%</b>	<b>223.40%</b>	<b>82.85%</b>
Ending Fund Balance for FY 16:	<b>\$48,550</b>	<b>\$172,222</b>	<b>\$71,796</b>
Per Capita Ending Fund Balance:	<b>\$9</b>	<b>\$67</b>	<b>\$31</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$75,729</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$48,550</b>	<b>\$72,441</b>	<b>\$</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$607,418	\$8,977,883	\$5,283,850
Per Capita Debt:	\$46	\$310	\$212
General Obligation Debt over EAV:	0.00%	7.76%	0.43%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	-\$244.615	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	-\$18	\$47	\$
Revenue Collected During FY 16:	\$168.396	\$598,737	\$
Expenditures During FY 16:	\$276.186	\$628,132	\$
Per Capita Revenue:	\$13	\$20	\$
Per Capita Expenditures:	\$21	\$21	\$
Operating Income (loss):	-\$107.790	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	-127.60%	68.77%	0.00%
Ending Retained Earnings for FY 16:	-\$352.405	\$1,392,885	\$
Per Capita Ending Retained Earnings:	-\$27	\$46	\$



# FISCAL YEAR 2016

## 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: **4/30/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$313,800**

Equalized Assessed Valuation: **\$40,079,489**

Population: **1,530**

Employees:

    Full Time:

    Part Time: **17**

    Salaries Paid: **\$49,387**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$171,906</b>	<b>\$162,537</b>	<b>\$67,760</b>
Per Capita Beginning Fund Balance:	<b>\$112</b>	<b>\$64</b>	<b>\$31</b>
Revenue Collected During FY 16:	<b>\$144,699</b>	<b>\$213,157</b>	<b>\$125,160</b>
Expenditures During FY 16:	<b>\$275,433</b>	<b>\$212,952</b>	<b>\$130,176</b>
Per Capita Revenue:	<b>\$95</b>	<b>\$70</b>	<b>\$42</b>
Per Capita Expenditures:	<b>\$180</b>	<b>\$69</b>	<b>\$40</b>
Revenues over (under) Expenditures:	<b>-\$130,734</b>	<b>\$205</b>	<b>\$1,755</b>
Ratio of Fund Balance to Expenditures:	<b>31.29%</b>	<b>223.40%</b>	<b>82.85%</b>
Ending Fund Balance for FY 16:	<b>\$86,172</b>	<b>\$172,222</b>	<b>\$71,796</b>
Per Capita Ending Fund Balance:	<b>\$56</b>	<b>\$67</b>	<b>\$31</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$9,100</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$86,172</b>	<b>\$30,569</b>	<b>\$</b>

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **South Prairie Park District**

Unit Code: 050/060/12 County: Lasalle

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$35,194

Equalized Assessed Valuation: \$497,689

Population: 5,000

Employees:

    Full Time: 1

    Part Time:

    Salaries Paid: \$4,400

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$32,194</b>	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	<b>\$6</b>	\$64	\$31
Revenue Collected During FY 16:	<b>\$36,007</b>	\$213,157	\$125,160
Expenditures During FY 16:	<b>\$33,931</b>	\$212,952	\$130,176
Per Capita Revenue:	<b>\$7</b>	\$70	\$42
Per Capita Expenditures:	<b>\$7</b>	\$69	\$40
Revenues over (under) Expenditures:	<b>\$2,076</b>	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	<b>101.00%</b>	223.40%	82.85%
Ending Fund Balance for FY 16:	<b>\$34,270</b>	\$172,222	\$71,796
Per Capita Ending Fund Balance:	<b>\$7</b>	\$67	\$31

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$24,099,000</b>	<b>\$8,977,883</b>	<b>\$5,283,850</b>
Per Capita Debt:	<b>\$720</b>	<b>\$310</b>	<b>\$212</b>
General Obligation Debt over EAV:	<b>1.03%</b>	<b>7.76%</b>	<b>0.43%</b>

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Sugar Grove Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,740,000**

Equalized Assessed Valuation: **\$391,179,506**

Population: **19,600**

Employees:

    Full Time: **5**

    Part Time: **42**

    Salaries Paid: **\$414,060**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$1,366,683</b>	<b>\$3,178,880</b>	<b>\$1,640,590</b>
Per Capita Beginning Fund Balance:	<b>\$70</b>	<b>\$115</b>	<b>\$84</b>
Revenue Collected During FY 16:	<b>\$1,346,897</b>	<b>\$6,689,812</b>	<b>\$3,500,001</b>
Expenditures During FY 16:	<b>\$1,009,350</b>	<b>\$6,287,293</b>	<b>\$3,333,778</b>
Per Capita Revenue:	<b>\$69</b>	<b>\$235</b>	<b>\$166</b>
Per Capita Expenditures:	<b>\$51</b>	<b>\$221</b>	<b>\$155</b>
Revenues over (under) Expenditures:	<b>\$337,547</b>	<b>\$402,518</b>	<b>\$233,262</b>
Ratio of Fund Balance to Expenditures:	<b>168.84%</b>	<b>62.02%</b>	<b>53.34%</b>
Ending Fund Balance for FY 16:	<b>\$1,704,230</b>	<b>\$3,327,432</b>	<b>\$1,874,017</b>
Per Capita Ending Fund Balance:	<b>\$87</b>	<b>\$125</b>	<b>\$86</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$141,345</b>	<b>\$1,500,974</b>	<b>\$800,195</b>
Total Unrestricted Net Assets:	<b>\$1,445,057</b>	<b>\$2,502,018</b>	<b>\$1,250,105</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$22,000	\$243,526	\$
Per Capita Debt:	\$7	\$54	\$
General Obligation Debt over EAV:	0.00%	0.16%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$23,223	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$29	\$64	\$31
Revenue Collected During FY 16:	\$60,150	\$213,157	\$125,160
Expenditures During FY 16:	\$76,382	\$212,952	\$130,176
Per Capita Revenue:	\$75	\$70	\$42
Per Capita Expenditures:	\$95	\$69	\$40
Revenues over (under) Expenditures:	-\$16,232	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	9.15%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$6,991	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$9	\$67	\$31

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,100	\$
Total Unreserved Funds:	\$31,342	\$30,569	\$

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$20,745</b>	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	<b>\$16</b>	\$64	\$31
Revenue Collected During FY 16:	<b>\$82,784</b>	\$213,157	\$125,160
Expenditures During FY 16:	<b>\$80,555</b>	\$212,952	\$130,176
Per Capita Revenue:	<b>\$64</b>	\$70	\$42
Per Capita Expenditures:	<b>\$62</b>	\$69	\$40
Revenues over (under) Expenditures:	<b>\$2,229</b>	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	<b>28.52%</b>	223.40%	82.85%
Ending Fund Balance for FY 16:	<b>\$22,974</b>	\$172,222	\$71,796
Per Capita Ending Fund Balance:	<b>\$18</b>	\$67	\$31

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$26,564</b>	\$9,100	\$
Total Unreserved Funds:	<b>\$</b>	\$30,569	\$

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$338,230	\$243,526	\$
Per Capita Debt:	\$260	\$54	\$
General Obligation Debt over EAV:	1.08%	0.16%	0.00%

#### Enterprise Funds

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