



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: **Worth Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,375,265**

Equalized Assessed Valuation: **\$149,003,539**

Population: **10,825**

Employees:

 Full Time: **8**

 Part Time: **16**

 Salaries Paid: **\$453,467**

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:	\$465,160	\$3,178,880	\$1,640,590
Per Capita Beginning Fund Balance:	\$43	\$115	\$84
Revenue Collected During FY 16:	\$1,121,449	\$6,689,812	\$3,500,001
Expenditures During FY 16:	\$1,031,049	\$6,287,293	\$3,333,778
Per Capita Revenue:	\$104	\$235	\$166
Per Capita Expenditures:	\$95	\$221	\$155
Revenues over (under) Expenditures:	\$90,400	\$402,518	\$233,262
Ratio of Fund Balance to Expenditures:	53.88%	62.02%	53.34%
Ending Fund Balance for FY 16:	\$555,560	\$3,327,432	\$1,874,017
Per Capita Ending Fund Balance:	\$51	\$125	\$86

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$257,862	\$1,500,974	\$800,195
Total Unrestricted Net Assets:	\$762,326	\$2,502,018	\$1,250,105



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$166,162	\$8,977,883	\$5,283,850
Per Capita Debt:	\$15	\$310	\$212
General Obligation Debt over EAV:	0.10%	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:	\$3,595,224	\$8,977,883	\$5,283,850
Per Capita Debt:	\$257	\$310	\$212
General Obligation Debt over EAV:	0.55%	7.76%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$4,747,951	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	\$340	\$47	\$
Revenue Collected During FY 16:	\$1,199,216	\$598,737	\$
Expenditures During FY 16:	\$1,525,032	\$628,132	\$
Per Capita Revenue:	\$86	\$20	\$
Per Capita Expenditures:	\$109	\$21	\$
Operating Income (loss):	-\$325,816	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	294.67%	68.77%	0.00%
Ending Retained Earnings for FY 16:	\$4,493,865	\$1,392,885	\$
Per Capita Ending Retained Earnings:	\$322	\$46	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$2,635,000	\$8,977,883	\$5,283,850
Per Capita Debt:	\$288	\$310	\$212
General Obligation Debt over EAV:	0.23%	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:	\$32,945,815	\$8,977,883	\$5,283,850
Per Capita Debt:	\$613	\$310	\$212
General Obligation Debt over EAV:	1.17%	7.76%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$13,904,852	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	\$259	\$47	\$
Revenue Collected During FY 16:	\$9,280,795	\$598,737	\$
Expenditures During FY 16:	\$8,050,246	\$628,132	\$
Per Capita Revenue:	\$173	\$20	\$
Per Capita Expenditures:	\$150	\$21	\$
Operating Income (loss):	\$1,230,549	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	188.01%	68.77%	0.00%
Ending Retained Earnings for FY 16:	\$15,135,401	\$1,392,885	\$
Per Capita Ending Retained Earnings:	\$282	\$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:	\$10,563,949	\$8,977,883	\$5,283,850
Per Capita Debt:	\$424	\$310	\$212
General Obligation Debt over EAV:	1.20%	7.76%	0.43%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$25,181,067	\$8,977,883	\$5,283,850
Per Capita Debt:	\$763	\$310	\$212
General Obligation Debt over EAV:	2.21%	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: **Walnut Park District**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$426,655**

Equalized Assessed Valuation: **\$36,593,977**

Population: **2,400**

Employees:

 Full Time: **3**

 Part Time: **15**

 Salaries Paid: **\$129,966**

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:	\$83,234	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$35	\$64	\$31
Revenue Collected During FY 16:	\$144,434	\$213,157	\$125,160
Expenditures During FY 16:	\$148,661	\$212,952	\$130,176
Per Capita Revenue:	\$60	\$70	\$42
Per Capita Expenditures:	\$62	\$69	\$40
Revenues over (under) Expenditures:	-\$4,227	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	53.15%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$79,007	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$33	\$67	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,100	\$
Total Unreserved Funds:	\$79,005	\$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:	\$232,000	\$243,526	\$
Per Capita Debt:	\$97	\$54	\$
General Obligation Debt over EAV:	0.32%	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:	\$532,128	\$8,977,883	\$5,283,850
Per Capita Debt:	\$40	\$310	\$212
General Obligation Debt over EAV:	0.13%	7.76%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$49,676	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	\$4	\$47	\$
Revenue Collected During FY 16:	\$270,205	\$598,737	\$
Expenditures During FY 16:	\$282,731	\$628,132	\$
Per Capita Revenue:	\$21	\$20	\$
Per Capita Expenditures:	\$22	\$21	\$
Operating Income (loss):	-\$12,526	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	-5.19%	68.77%	0.00%
Ending Retained Earnings for FY 16:	-\$14,685	\$1,392,885	\$
Per Capita Ending Retained Earnings:	-\$1	\$46	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Vandalia Park District**

Unit Code: 026/020/12 County: Fayette

Fiscal Year End: 12/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$476,014

Equalized Assessed Valuation: \$60,624,943

Population: 6,200

Employees:

 Full Time:

 Part Time: 42

 Salaries Paid: \$119,496

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:	\$583,233	\$3,178,880	\$1,640,590
Per Capita Beginning Fund Balance:	\$94	\$115	\$84
Revenue Collected During FY 16:	\$862,360	\$6,689,812	\$3,500,001
Expenditures During FY 16:	\$1,417,943	\$6,287,293	\$3,333,778
Per Capita Revenue:	\$139	\$235	\$166
Per Capita Expenditures:	\$229	\$221	\$155
Revenues over (under) Expenditures:	-\$555,583	\$402,518	\$233,262
Ratio of Fund Balance to Expenditures:	32.86%	62.02%	53.34%
Ending Fund Balance for FY 16:	\$465,923	\$3,327,432	\$1,874,017
Per Capita Ending Fund Balance:	\$75	\$125	\$86

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$96,805	\$1,500,974	\$800,195
Total Unrestricted Net Assets:	\$430,240	\$2,502,018	\$1,250,105



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$641,000	\$8,977,883	\$5,283,850
Per Capita Debt:	\$103	\$310	\$212
General Obligation Debt over EAV:	1.06%	7.76%	0.43%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Winnetka Park District**

Unit Code: **016/840/12** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,146,813**

Equalized Assessed Valuation: **\$1,270,309,887**

Population: **12,187**

Employees:

 Full Time: **37**

 Part Time: **275**

 Salaries Paid: **\$4,450,844**

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:	\$5,526,869	\$3,178,880	\$1,640,590
Per Capita Beginning Fund Balance:	\$454	\$115	\$84
Revenue Collected During FY 16:	\$7,477,917	\$6,689,812	\$3,500,001
Expenditures During FY 16:	\$6,574,759	\$6,287,293	\$3,333,778
Per Capita Revenue:	\$614	\$235	\$166
Per Capita Expenditures:	\$539	\$221	\$155
Revenues over (under) Expenditures:	\$903,158	\$402,518	\$233,262
Ratio of Fund Balance to Expenditures:	88.68%	62.02%	53.34%
Ending Fund Balance for FY 16:	\$5,830,417	\$3,327,432	\$1,874,017
Per Capita Ending Fund Balance:	\$478	\$125	\$86

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$923,261	\$1,500,974	\$800,195
Total Unrestricted Net Assets:	\$2,085,853	\$2,502,018	\$1,250,105



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$10,988,884	\$8,977,883	\$5,283,850
Per Capita Debt:	\$902	\$310	\$212
General Obligation Debt over EAV:	0.47%	7.76%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$9,452,435	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	\$776	\$47	\$
Revenue Collected During FY 16:	\$4,899,996	\$598,737	\$
Expenditures During FY 16:	\$4,667,485	\$628,132	\$
Per Capita Revenue:	\$402	\$20	\$
Per Capita Expenditures:	\$383	\$21	\$
Operating Income (loss):	\$232,511	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	209.63%	68.77%	0.00%
Ending Retained Earnings for FY 16:	\$9,784,556	\$1,392,885	\$
Per Capita Ending Retained Earnings:	\$803	\$46	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$14,730,000	\$8,977,883	\$5,283,850
Per Capita Debt:	\$537	\$310	\$212
General Obligation Debt over EAV:	0.90%	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:	\$13,109,522	\$8,977,883	\$5,283,850
Per Capita Debt:	\$306	\$310	\$212
General Obligation Debt over EAV:	0.15%	7.76%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$11,985,837	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	\$280	\$47	\$
Revenue Collected During FY 16:	\$5,930,244	\$598,737	\$
Expenditures During FY 16:	\$5,426,033	\$628,132	\$
Per Capita Revenue:	\$139	\$20	\$
Per Capita Expenditures:	\$127	\$21	\$
Operating Income (loss):	\$504,211	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	236.95%	68.77%	0.00%
Ending Retained Earnings for FY 16:	\$12,857,037	\$1,392,885	\$
Per Capita Ending Retained Earnings:	\$300	\$46	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

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:	\$519,921	\$3,178,880	\$1,640,590
Per Capita Beginning Fund Balance:	\$42	\$115	\$84
Revenue Collected During FY 16:	\$868,720	\$6,689,812	\$3,500,001
Expenditures During FY 16:	\$790,678	\$6,287,293	\$3,333,778
Per Capita Revenue:	\$70	\$235	\$166
Per Capita Expenditures:	\$63	\$221	\$155
Revenues over (under) Expenditures:	\$78,042	\$402,518	\$233,262
Ratio of Fund Balance to Expenditures:	80.20%	62.02%	53.34%
Ending Fund Balance for FY 16:	\$634,163	\$3,327,432	\$1,874,017
Per Capita Ending Fund Balance:	\$51	\$125	\$86

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$208,911	\$1,500,974	\$800,195
Total Unrestricted Net Assets:	\$524,049	\$2,502,018	\$1,250,105



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,924,822	\$8,977,883	\$5,283,850
Per Capita Debt:	\$154	\$310	\$212
General Obligation Debt over EAV:	0.32%	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:	\$3,493,946	\$8,977,883	\$5,283,850
Per Capita Debt:	\$201	\$310	\$212
General Obligation Debt over EAV:	0.12%	7.76%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$240,036	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	\$14	\$47	\$
Revenue Collected During FY 16:	\$158,343	\$598,737	\$
Expenditures During FY 16:	\$200,916	\$628,132	\$
Per Capita Revenue:	\$9	\$20	\$
Per Capita Expenditures:	\$12	\$21	\$
Operating Income (loss):	-\$42,573	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	94.77%	68.77%	0.00%
Ending Retained Earnings for FY 16:	\$190,418	\$1,392,885	\$
Per Capita Ending Retained Earnings:	\$11	\$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:	\$8,485,415	\$8,977,883	\$5,283,850
Per Capita Debt:	\$127	\$310	\$212
General Obligation Debt over EAV:	0.09%	7.76%	0.43%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Wards Creek Park District**

Unit Code: **022/205/12** County: **Dupage**

Fiscal Year End: **10/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$39,391**

Equalized Assessed Valuation: **\$35,482,710**

Population: **1,100**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$1,240**

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:	\$278,169	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$253	\$64	\$31
Revenue Collected During FY 16:	\$40,812	\$213,157	\$125,160
Expenditures During FY 16:	\$101,689	\$212,952	\$130,176
Per Capita Revenue:	\$37	\$70	\$42
Per Capita Expenditures:	\$92	\$69	\$40
Revenues over (under) Expenditures:	-\$60,877	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	213.68%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$217,292	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$198	\$67	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$195,242	\$9,100	\$
Total Unreserved Funds:	\$22,050	\$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:	\$16,248,935	\$8,977,883	\$5,283,850
Per Capita Debt:	\$179	\$310	\$212
General Obligation Debt over EAV:	0.18%	7.76%	0.43%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Wilmington Island Park District**

Unit Code: **099/090/12** County: **Will**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$917,690**

Equalized Assessed Valuation: **\$109,020,182**

Population: **5,134**

Employees:

 Full Time: **3**

 Part Time: **14**

 Salaries Paid: **\$199,992**

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:	-\$45,938	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	-\$9	\$64	\$31
Revenue Collected During FY 16:	\$408,937	\$213,157	\$125,160
Expenditures During FY 16:	\$413,690	\$212,952	\$130,176
Per Capita Revenue:	\$80	\$70	\$42
Per Capita Expenditures:	\$81	\$69	\$40
Revenues over (under) Expenditures:	-\$4,753	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	-12.25%	223.40%	82.85%
Ending Fund Balance for FY 16:	-\$50,691	\$172,222	\$71,796
Per Capita Ending Fund Balance:	-\$10	\$67	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,100	\$
Total Unreserved Funds:	-\$50,691	\$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:	\$94,000	\$243,526	\$
Per Capita Debt:	\$18	\$54	\$
General Obligation Debt over EAV:	0.09%	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:	\$2,729,341	\$8,977,883	\$5,283,850
Per Capita Debt:	\$171	\$310	\$212
General Obligation Debt over EAV:	0.85%	7.76%	0.43%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$56,586	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$60	\$64	\$31
Revenue Collected During FY 16:	\$31,630	\$213,157	\$125,160
Expenditures During FY 16:	\$23,295	\$212,952	\$130,176
Per Capita Revenue:	\$34	\$70	\$42
Per Capita Expenditures:	\$25	\$69	\$40
Revenues over (under) Expenditures:	\$8,335	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	278.69%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$64,921	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$69	\$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: **Waterloo Park District**

Unit Code: **067/010/12** County: **Monroe**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$315,717**

Equalized Assessed Valuation: **\$254,579,170**

Population: **10,140**

Employees:

 Full Time:

 Part Time: **15**

 Salaries Paid: **\$75,550**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$841,223	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$83	\$64	\$31
Revenue Collected During FY 16:	\$338,873	\$213,157	\$125,160
Expenditures During FY 16:	\$288,359	\$212,952	\$130,176
Per Capita Revenue:	\$33	\$70	\$42
Per Capita Expenditures:	\$28	\$69	\$40
Revenues over (under) Expenditures:	\$50,514	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	309.25%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$891,737	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$88	\$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:	\$27,177	\$75,729	\$
Total Unrestricted Net Assets:	\$867,860	\$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:	\$205,000	\$243,526	\$
Per Capita Debt:	\$20	\$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

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: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$173,507**

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

Population: **1,890**

Employees:

 Full Time: **5**

 Part Time: **2**

 Salaries Paid: **\$65,732**

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:	\$89,136	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$47	\$64	\$31
Revenue Collected During FY 16:	\$159,730	\$213,157	\$125,160
Expenditures During FY 16:	\$173,507	\$212,952	\$130,176
Per Capita Revenue:	\$85	\$70	\$42
Per Capita Expenditures:	\$92	\$69	\$40
Revenues over (under) Expenditures:	-\$13,777	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	43.43%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$75,359	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$40	\$67	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,100	\$
Total Unreserved Funds:	\$75,359	\$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:	\$52,812	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$11	\$64	\$31
Revenue Collected During FY 16:	\$22,318	\$213,157	\$125,160
Expenditures During FY 16:	\$34,732	\$212,952	\$130,176
Per Capita Revenue:	\$5	\$70	\$42
Per Capita Expenditures:	\$7	\$69	\$40
Revenues over (under) Expenditures:	-\$12,414	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	116.31%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$40,398	\$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:	\$	\$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:	\$29,604,179	\$8,977,883	\$5,283,850
Per Capita Debt:	\$840	\$310	\$212
General Obligation Debt over EAV:	0.35%	7.76%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,886,219	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	\$82	\$47	\$
Revenue Collected During FY 16:	\$1,071,064	\$598,737	\$
Expenditures During FY 16:	\$1,481,314	\$628,132	\$
Per Capita Revenue:	\$30	\$20	\$
Per Capita Expenditures:	\$42	\$21	\$
Operating Income (loss):	-\$410,250	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	165.75%	68.77%	0.00%
Ending Retained Earnings for FY 16:	\$2,455,274	\$1,392,885	\$
Per Capita Ending Retained Earnings:	\$70	\$46	\$



FISCAL YEAR 2016

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: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$789,025**

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

Population: **7,400**

Employees:

 Full Time: **3**

 Part Time: **46**

 Salaries Paid: **\$248,298**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$82,816	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$11	\$64	\$31
Revenue Collected During FY 16:	\$553,124	\$213,157	\$125,160
Expenditures During FY 16:	\$515,395	\$212,952	\$130,176
Per Capita Revenue:	\$75	\$70	\$42
Per Capita Expenditures:	\$70	\$69	\$40
Revenues over (under) Expenditures:	\$37,729	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	23.39%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$120,545	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$16	\$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:	\$41,279	\$75,729	\$
Total Unrestricted Net Assets:	\$79,266	\$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:	\$20,889	\$243,526	\$
Per Capita Debt:	\$3	\$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:	\$480,000	\$8,977,883	\$5,283,850
Per Capita Debt:	\$9	\$310	\$212
General Obligation Debt over EAV:	0.26%	7.76%	0.43%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Wauconda Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,950,000**

Equalized Assessed Valuation: **\$336,619,558**

Population: **13,814**

Employees:

 Full Time: **9**

 Part Time: **52**

 Salaries Paid: **\$1,326,511**

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:	\$2,087,704	\$3,178,880	\$1,640,590
Per Capita Beginning Fund Balance:	\$151	\$115	\$84
Revenue Collected During FY 16:	\$2,801,576	\$6,689,812	\$3,500,001
Expenditures During FY 16:	\$2,848,005	\$6,287,293	\$3,333,778
Per Capita Revenue:	\$203	\$235	\$166
Per Capita Expenditures:	\$206	\$221	\$155
Revenues over (under) Expenditures:	-\$46,429	\$402,518	\$233,262
Ratio of Fund Balance to Expenditures:	71.67%	62.02%	53.34%
Ending Fund Balance for FY 16:	\$2,041,275	\$3,327,432	\$1,874,017
Per Capita Ending Fund Balance:	\$148	\$125	\$86

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$458,565	\$1,500,974	\$800,195
Total Unrestricted Net Assets:	\$3,115,481	\$2,502,018	\$1,250,105



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$197,000	\$8,977,883	\$5,283,850
Per Capita Debt:	\$14	\$310	\$212
General Obligation Debt over EAV:	0.06%	7.76%	0.43%

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue 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: **5/31/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,612,780**

Equalized Assessed Valuation: **\$1,079,105,866**

Population: **25,911**

Employees:

 Full Time: **46**

 Part Time: **425**

 Salaries Paid: **\$3,773,655**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,802,463	\$3,178,880	\$1,640,590
Per Capita Beginning Fund Balance:	\$70	\$115	\$84
Revenue Collected During FY 16:	\$8,766,736	\$6,689,812	\$3,500,001
Expenditures During FY 16:	\$8,118,143	\$6,287,293	\$3,333,778
Per Capita Revenue:	\$338	\$235	\$166
Per Capita Expenditures:	\$313	\$221	\$155
Revenues over (under) Expenditures:	\$648,593	\$402,518	\$233,262
Ratio of Fund Balance to Expenditures:	29.04%	62.02%	53.34%
Ending Fund Balance for FY 16:	\$2,357,704	\$3,327,432	\$1,874,017
Per Capita Ending Fund Balance:	\$91	\$125	\$86

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$383,970	\$1,500,974	\$800,195
Total Unrestricted Net Assets:	\$1,014,808	\$2,502,018	\$1,250,105



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$5,008,186	\$8,977,883	\$5,283,850
Per Capita Debt:	\$193	\$310	\$212
General Obligation Debt over EAV:	0.39%	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: **Watseka Park District**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$749,500**

Equalized Assessed Valuation: **\$49,996,988**

Population: **6,000**

Employees:

 Full Time: **1**

 Part Time: **8**

 Salaries Paid: **\$86,472**

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:	\$162,195	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$27	\$64	\$31
Revenue Collected During FY 16:	\$209,531	\$213,157	\$125,160
Expenditures During FY 16:	\$178,590	\$212,952	\$130,176
Per Capita Revenue:	\$35	\$70	\$42
Per Capita Expenditures:	\$30	\$69	\$40
Revenues over (under) Expenditures:	\$30,941	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	107.68%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$192,301	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$32	\$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:	\$287,001	\$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:	\$307,000	\$243,526	\$
Per Capita Debt:	\$51	\$54	\$
General Obligation Debt over EAV:	0.61%	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:	\$14,638	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$9	\$64	\$31
Revenue Collected During FY 16:	\$27,512	\$213,157	\$125,160
Expenditures During FY 16:	\$28,795	\$212,952	\$130,176
Per Capita Revenue:	\$17	\$70	\$42
Per Capita Expenditures:	\$18	\$69	\$40
Revenues over (under) Expenditures:	-\$1,283	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	46.38%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$13,355	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$8	\$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: **Valley Park District**

Unit Code: **029/050/12** County: **Fulton**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$28,197**

Equalized Assessed Valuation: **\$25,839,227**

Population: **1,500**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$10,875**

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:	\$50,590	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$34	\$64	\$31
Revenue Collected During FY 16:	\$59,656	\$213,157	\$125,160
Expenditures During FY 16:	\$45,150	\$212,952	\$130,176
Per Capita Revenue:	\$40	\$70	\$42
Per Capita Expenditures:	\$30	\$69	\$40
Revenues over (under) Expenditures:	\$14,506	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	144.18%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$65,096	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$43	\$67	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,100	\$
Total Unreserved Funds:	\$65,095	\$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: **Winnebago Park District**

Unit Code: 101/030/12 County: Winnebago

Fiscal Year End: 12/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$200,235

Equalized Assessed Valuation: \$89,114,532

Population: 4,000

Employees:

 Full Time: 1

 Part Time: 10

 Salaries Paid: \$70,634

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$177,462	\$162,537	\$67,760
Per Capita Beginning Fund Balance:	\$44	\$64	\$31
Revenue Collected During FY 16:	\$221,382	\$213,157	\$125,160
Expenditures During FY 16:	\$218,769	\$212,952	\$130,176
Per Capita Revenue:	\$55	\$70	\$42
Per Capita Expenditures:	\$55	\$69	\$40
Revenues over (under) Expenditures:	\$2,613	\$205	\$1,755
Ratio of Fund Balance to Expenditures:	84.34%	223.40%	82.85%
Ending Fund Balance for FY 16:	\$184,517	\$172,222	\$71,796
Per Capita Ending Fund Balance:	\$46	\$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:	\$184,517	\$72,441	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Zion Park District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,341,000**

Equalized Assessed Valuation: **\$227,099,059**

Population: **24,117**

Employees:

 Full Time: **84**

 Part Time: **117**

 Salaries Paid: **\$2,275,940**

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:	\$2,735,340	\$3,178,880	\$1,640,590
Per Capita Beginning Fund Balance:	\$113	\$115	\$84
Revenue Collected During FY 16:	\$4,080,122	\$6,689,812	\$3,500,001
Expenditures During FY 16:	\$3,527,810	\$6,287,293	\$3,333,778
Per Capita Revenue:	\$169	\$235	\$166
Per Capita Expenditures:	\$146	\$221	\$155
Revenues over (under) Expenditures:	\$552,312	\$402,518	\$233,262
Ratio of Fund Balance to Expenditures:	57.24%	62.02%	53.34%
Ending Fund Balance for FY 16:	\$2,019,264	\$3,327,432	\$1,874,017
Per Capita Ending Fund Balance:	\$84	\$125	\$86

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,500,974	\$800,195
Total Unrestricted Net Assets:	\$693,447	\$2,502,018	\$1,250,105



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$2,638,240	\$8,977,883	\$5,283,850
Per Capita Debt:	\$109	\$310	\$212
General Obligation Debt over EAV:	0.58%	7.76%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$5,349,453	\$1,510,904	\$
Per Capita Beginning Retained Earnings for FY 16:	\$222	\$47	\$
Revenue Collected During FY 16:	\$1,241,045	\$598,737	\$
Expenditures During FY 16:	\$1,326,831	\$628,132	\$
Per Capita Revenue:	\$51	\$20	\$
Per Capita Expenditures:	\$55	\$21	\$
Operating Income (loss):	-\$85,786	-\$29,395	\$
Ratio of Retained Earnings to Expenditures:	490.60%	68.77%	0.00%
Ending Retained Earnings for FY 16:	\$6,509,486	\$1,392,885	\$
Per Capita Ending Retained Earnings:	\$270	\$46	\$