



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | <b>\$7,981,575</b>  | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | <b>\$206</b>        | \$406           | \$386          |
| Revenue Collected During FY 16:        | <b>\$15,822,816</b> | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | <b>\$15,075,964</b> | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | <b>\$408</b>        | \$522           | \$490          |
| Per Capita Expenditures:               | <b>\$388</b>        | \$505           | \$491          |
| Revenues over (under) Expenditures:    | <b>\$746,852</b>    | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | <b>54.79%</b>       | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | <b>\$8,260,676</b>  | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | <b>\$213</b>        | \$422           | \$384          |

##### 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:   | <b>\$5,446,710</b> | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | <b>-\$507,396</b>  | \$2,949,011     | \$2,329,068    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$11,609,854   | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$299          | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

| Blended Component Units |  |
|-------------------------|--|
|                         |  |
|                         |  |
|                         |  |
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|                         |  |
|                         |  |

**Fiscal Indicators**

| <u>General and Special Funds</u>       | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | <b>\$18,065,222</b> | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | <b>\$522</b>        | \$406           | \$386          |
| Revenue Collected During FY 16:        | <b>\$18,929,725</b> | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | <b>\$17,932,743</b> | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | <b>\$547</b>        | \$522           | \$490          |
| Per Capita Expenditures:               | <b>\$519</b>        | \$505           | \$491          |
| Revenues over (under) Expenditures:    | <b>\$996,982</b>    | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | <b>106.67%</b>      | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | <b>\$19,129,659</b> | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | <b>\$553</b>        | \$422           | \$384          |
| <u>Equity</u>                          | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
| Total Reserved Funds:                  | \$                  | \$              | \$             |
| Total Unreserved Funds:                | \$                  | \$              | \$             |
| <u>Net Assets</u>                      | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
| Total Restricted Net Assets:           | <b>\$10,296,200</b> | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets:         | <b>\$6,189,862</b>  | \$2,949,011     | \$2,329,068    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$152,650      | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$4            | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Less Than 10,000

#### 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>\$3,361,407</b> | \$4,774,448     | \$3,779,991    |
| Per Capita Beginning Fund Balance:     | <b>\$601</b>       | \$747           | \$600          |
| Revenue Collected During FY 16:        | <b>\$3,620,441</b> | \$5,153,408     | \$4,415,986    |
| Expenditures During FY 16:             | <b>\$3,529,641</b> | \$5,149,301     | \$4,767,380    |
| Per Capita Revenue:                    | <b>\$648</b>       | \$783           | \$635          |
| Per Capita Expenditures:               | <b>\$632</b>       | \$789           | \$630          |
| Revenues over (under) Expenditures:    | <b>\$90,800</b>    | \$4,107         | -\$54,571      |
| Ratio of Fund Balance to Expenditures: | <b>103.48%</b>     | 115.18%         | 97.94%         |
| Ending Fund Balance for FY 16:         | <b>\$3,652,444</b> | \$4,887,376     | \$3,761,812    |
| Per Capita Ending Fund Balance:        | <b>\$654</b>       | \$760           | \$611          |

##### 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:   | <b>\$1,966,873</b> | \$2,844,254     | \$2,418,281    |
| Total Unrestricted Net Assets: | <b>-\$131,221</b>  | \$1,040,315     | \$1,153,759    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$42,469       | \$596,474       | \$32,348       |
| Per Capita Debt:                  | \$8            | \$96            | \$3            |
| General Obligation Debt over EAV: | 0.00%          | 1.00%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$269,704       | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$47            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$215,011       | \$             |
| Expenditures During FY 16:                        | \$             | \$228,913       | \$             |
| Per Capita Revenue:                               | \$             | \$40            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$13,902       | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 324.88%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$255,803       | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$44            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Greene County**

Unit Code: 031/000/00 County: Greene

Fiscal Year End: 12/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$8,631,800

Equalized Assessed Valuation: \$186,985,611

Population: 13,100

Employees:

    Full Time: 55

    Part Time: 23

    Salaries Paid: \$2,416,488

#### 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:      | \$6,330,545    | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | \$483          | \$406           | \$386          |
| Revenue Collected During FY 16:        | \$7,008,047    | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | \$6,804,314    | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | \$535          | \$522           | \$490          |
| Per Capita Expenditures:               | \$519          | \$505           | \$491          |
| Revenues over (under) Expenditures:    | \$203,733      | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | 96.07%         | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | \$6,537,035    | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | \$499          | \$422           | \$384          |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$4,350,652    | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | \$1,404,616    | \$2,949,011     | \$2,329,068    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$             | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$             | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Grundy County**

Unit Code: **032/000/00** County: **Grundy**

Fiscal Year End: **11/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$31,588,514**

Equalized Assessed Valuation: **\$1,768,410,022**

Population: **50,228**

Employees:

    Full Time: **157**

    Part Time: **84**

    Salaries Paid: **\$10,143,402**

#### 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>\$18,976,112</b> | <b>\$17,373,530</b> | <b>\$10,551,051</b> |
| Per Capita Beginning Fund Balance:     | <b>\$378</b>        | <b>\$406</b>        | <b>\$386</b>        |
| Revenue Collected During FY 16:        | <b>\$28,744,106</b> | <b>\$23,365,646</b> | <b>\$14,634,623</b> |
| Expenditures During FY 16:             | <b>\$26,715,490</b> | <b>\$22,877,851</b> | <b>\$13,683,663</b> |
| Per Capita Revenue:                    | <b>\$572</b>        | <b>\$522</b>        | <b>\$490</b>        |
| Per Capita Expenditures:               | <b>\$532</b>        | <b>\$505</b>        | <b>\$491</b>        |
| Revenues over (under) Expenditures:    | <b>\$2,028,616</b>  | <b>\$487,795</b>    | <b>\$450,337</b>    |
| Ratio of Fund Balance to Expenditures: | <b>78.62%</b>       | <b>84.38%</b>       | <b>80.49%</b>       |
| Ending Fund Balance for FY 16:         | <b>\$21,004,728</b> | <b>\$17,535,569</b> | <b>\$11,560,543</b> |
| Per Capita Ending Fund Balance:        | <b>\$418</b>        | <b>\$422</b>        | <b>\$384</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>\$9,683,505</b>  | <b>\$10,637,689</b> | <b>\$7,496,126</b> |
| Total Unrestricted Net Assets: | <b>\$10,720,299</b> | <b>\$2,949,011</b>  | <b>\$2,329,068</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>\$4,025,755</b> | <b>\$8,613,933</b> | <b>\$718,296</b> |
| Per Capita Debt:                  | <b>\$80</b>        | <b>\$110</b>       | <b>\$31</b>      |
| General Obligation Debt over EAV: | <b>0.21%</b>       | <b>0.27%</b>       | <b>0.00%</b>     |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u>    | <u>Medians</u> |
|---|----------------|--------------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | <b>\$2,548,768</b> | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | <b>\$39</b>        | \$             |
| Revenue Collected During FY 16:                   | \$             | <b>\$1,695,637</b> | \$             |
| Expenditures During FY 16:                        | \$             | <b>\$1,927,405</b> | \$             |
| Per Capita Revenue:                               | \$             | <b>\$41</b>        | \$             |
| Per Capita Expenditures:                          | \$             | <b>\$43</b>        | \$             |
| Operating Income (loss):                          | \$             | <b>-\$231,768</b>  | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>   | <b>178.89%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 16:               | \$             | <b>\$2,452,473</b> | \$             |
| Per Capita Ending Retained Earnings:              | \$             | <b>\$39</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:       | \$54,321       | \$596,474       | \$32,348       |
| Per Capita Debt:                  | \$6            | \$96            | \$3            |
| General Obligation Debt over EAV: | 0.00%          | 1.00%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$269,704       | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$47            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$215,011       | \$             |
| Expenditures During FY 16:                        | \$             | \$228,913       | \$             |
| Per Capita Revenue:                               | \$             | \$40            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$13,902       | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 324.88%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$255,803       | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$44            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

|                               |                  |         |         |
|-------------------------------|------------------|---------|---------|
| Unit Name:                    | Hancock County   |         |         |
| Unit Code:                    | 034/000/00       | County: | Hancock |
| Fiscal Year End:              | 11/30/2016       |         |         |
| Accounting Method:            | Modified Accrual |         |         |
| Appropriation or Budget:      | \$12,287,895     |         |         |
| Equalized Assessed Valuation: | \$316,493,540    |         |         |
| Population:                   | 18,508           |         |         |
| Employees:                    |                  |         |         |
| Full Time:                    | 115              |         |         |
| Part Time:                    | 94               |         |         |
| Salaries Paid:                | \$4,523,479      |         |         |

#### Blended Component Units

Number Submitted = 1  
Hancock County Public Building Commission

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | \$6,005,380    | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | \$324          | \$406           | \$386          |
| Revenue Collected During FY 16:        | \$10,237,375   | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | \$10,440,072   | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | \$553          | \$522           | \$490          |
| Per Capita Expenditures:               | \$564          | \$505           | \$491          |
| Revenues over (under) Expenditures:    | -\$202,697     | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | 57.96%         | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | \$6,051,049    | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | \$327          | \$422           | \$384          |

##### 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:   | \$3,191,580    | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | \$3,117,932    | \$2,949,011     | \$2,329,068    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$260,214      | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$14           | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$99.801       | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$5            | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$151.770      | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$283.221      | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$8            | \$41            | \$             |
| Per Capita Expenditures:                          | \$15           | \$43            | \$             |
| Operating Income (loss):                          | -\$131.451     | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Less Than 10,000

#### Local Government Profile

Unit Name: **Hardin County**

Unit Code: 035/000/00 County: Hardin

Fiscal Year End: 11/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$5,583,081

Equalized Assessed Valuation: \$26,567,719

Population: 4,024

Employees:

    Full Time: 31

    Part Time: 23

    Salaries Paid: \$1,025,310

#### 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:      | \$4,322,231    | \$4,774,448     | \$3,779,991    |
| Per Capita Beginning Fund Balance:     | \$1,074        | \$747           | \$600          |
| Revenue Collected During FY 16:        | \$1,769,505    | \$5,153,408     | \$4,415,986    |
| Expenditures During FY 16:             | \$1,838,101    | \$5,149,301     | \$4,767,380    |
| Per Capita Revenue:                    | \$440          | \$783           | \$635          |
| Per Capita Expenditures:               | \$457          | \$789           | \$630          |
| Revenues over (under) Expenditures:    | -\$68,596      | \$4,107         | -\$54,571      |
| Ratio of Fund Balance to Expenditures: | 232.40%        | 115.18%         | 97.94%         |
| Ending Fund Balance for FY 16:         | \$4,271,833    | \$4,887,376     | \$3,761,812    |
| Per Capita Ending Fund Balance:        | \$1,062        | \$760           | \$611          |

##### 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:   | \$3,629,744    | \$2,844,254     | \$2,418,281    |
| Total Unrestricted Net Assets: | \$642,089      | \$1,040,315     | \$1,153,759    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$             | \$596,474       | \$32,348       |
| Per Capita Debt:                  | \$             | \$96            | \$3            |
| General Obligation Debt over EAV: | 0.00%          | 1.00%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$57.794       | \$269,704       | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$14           | \$47            | \$             |
| Revenue Collected During FY 16:                   | \$38.048       | \$215,011       | \$             |
| Expenditures During FY 16:                        | \$58.370       | \$228,913       | \$             |
| Per Capita Revenue:                               | \$9            | \$40            | \$             |
| Per Capita Expenditures:                          | \$15           | \$43            | \$             |
| Operating Income (loss):                          | -\$20.322      | -\$13,902       | \$             |
| Ratio of Retained Earnings to Expenditures:       | 64.20%         | 324.88%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$37.472       | \$255,803       | \$             |
| Per Capita Ending Retained Earnings:              | \$9            | \$44            | \$             |





# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$175,000      | \$596,474       | \$32,348       |
| Per Capita Debt:                  | \$25           | \$96            | \$3            |
| General Obligation Debt over EAV: | 0.12%          | 1.00%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$269,704       | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$47            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$215,011       | \$             |
| Expenditures During FY 16:                        | \$             | \$228,913       | \$             |
| Per Capita Revenue:                               | \$             | \$40            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$13,902       | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 324.88%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$255,803       | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$44            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

|                               |                  |               |
|-------------------------------|------------------|---------------|
| Unit Name:                    | Henry County     |               |
| Unit Code:                    | 037/000/00       | County: Henry |
| Fiscal Year End:              | 11/30/2016       |               |
| Accounting Method:            | Modified Accrual |               |
| Appropriation or Budget:      | \$37,762,063     |               |
| Equalized Assessed Valuation: | \$841,588,417    |               |
| Population:                   | 50,438           |               |
| Employees:                    |                  |               |
| Full Time:                    | 305              |               |
| Part Time:                    | 238              |               |
| Salaries Paid:                | \$14,580,718     |               |

| Blended Component Units |  |
|-------------------------|--|
|                         |  |

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | \$20,902,848   | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | \$414          | \$406           | \$386          |
| Revenue Collected During FY 16:        | \$24,577,246   | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | \$22,607,509   | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | \$487          | \$522           | \$490          |
| Per Capita Expenditures:               | \$448          | \$505           | \$491          |
| Revenues over (under) Expenditures:    | \$1,969,737    | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | 95.74%         | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | \$21,645,492   | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | \$429          | \$422           | \$384          |

##### 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:   | \$18,434,124   | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | \$4,767,009    | \$2,949,011     | \$2,329,068    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$9,855,586    | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$195          | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$7,436,090    | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$147          | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$5,415,926    | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$6,347,086    | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$107          | \$41            | \$             |
| Per Capita Expenditures:                          | \$126          | \$43            | \$             |
| Operating Income (loss):                          | -\$931,160     | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 113.96%        | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$7,233,406    | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$143          | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

|                               |                  |         |             |
|-------------------------------|------------------|---------|-------------|
| Unit Name:                    | Iroquois County  |         |             |
| Unit Code:                    | 038/000/00       | County: | Iroquois    |
| Fiscal Year End:              | 11/30/2016       |         |             |
| Accounting Method:            | Modified Accrual |         |             |
| Appropriation or Budget:      | \$17,377,802     |         |             |
| Equalized Assessed Valuation: | \$506,386,779    |         |             |
| Population:                   | 28,672           |         |             |
| Employees:                    |                  |         |             |
| Full Time:                    |                  |         | 97          |
| Part Time:                    |                  |         | 59          |
| Salaries Paid:                |                  |         | \$4,960,070 |

#### Blended Component Units

Number Submitted = 1  
IROQUOIS EMERGENCY SERVICES BOARD

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | \$11,382,324   | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | \$397          | \$406           | \$386          |
| Revenue Collected During FY 16:        | \$11,770,088   | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | \$10,614,651   | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | \$411          | \$522           | \$490          |
| Per Capita Expenditures:               | \$370          | \$505           | \$491          |
| Revenues over (under) Expenditures:    | \$1,155,437    | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | 115.75%        | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | \$12,286,289   | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | \$429          | \$422           | \$384          |

##### 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:   | \$10,487,145   | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | \$5,383,300    | \$2,949,011     | \$2,329,068    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$158,841      | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$6            | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$575.922      | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$20           | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$536.597      | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$226.930      | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$19           | \$41            | \$             |
| Per Capita Expenditures:                          | \$8            | \$43            | \$             |
| Operating Income (loss):                          | \$309.667      | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 354.37%        | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$804.165      | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$28           | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | <b>\$8,406,575</b>  | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | <b>\$215</b>        | \$406           | \$386          |
| Revenue Collected During FY 16:        | <b>\$16,555,545</b> | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | <b>\$16,012,508</b> | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | <b>\$423</b>        | \$522           | \$490          |
| Per Capita Expenditures:               | <b>\$409</b>        | \$505           | \$491          |
| Revenues over (under) Expenditures:    | <b>\$543,037</b>    | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | <b>55.89%</b>       | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | <b>\$8,949,612</b>  | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | <b>\$229</b>        | \$422           | \$384          |

##### 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:   | <b>\$8,053,847</b>  | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | <b>-\$4,628,534</b> | \$2,949,011     | \$2,329,068    |



# 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>\$4,188,999</b> | <b>\$8,613,933</b> | <b>\$718,296</b> |
| Per Capita Debt:                  | <b>\$107</b>       | <b>\$110</b>       | <b>\$31</b>      |
| General Obligation Debt over EAV: | <b>0.00%</b>       | <b>0.27%</b>       | <b>0.00%</b>     |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u>    | <u>Medians</u> |
|---|----------------|--------------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | <b>\$2,548,768</b> | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | <b>\$39</b>        | \$             |
| Revenue Collected During FY 16:                   | \$             | <b>\$1,695,637</b> | \$             |
| Expenditures During FY 16:                        | \$             | <b>\$1,927,405</b> | \$             |
| Per Capita Revenue:                               | \$             | <b>\$41</b>        | \$             |
| Per Capita Expenditures:                          | \$             | <b>\$43</b>        | \$             |
| Operating Income (loss):                          | \$             | <b>-\$231,768</b>  | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>   | <b>178.89%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 16:               | \$             | <b>\$2,452,473</b> | \$             |
| Per Capita Ending Retained Earnings:              | \$             | <b>\$39</b>        | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Less Than 10,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

|                |  |
|----------------|--|
| Full Time:     | <input type="text" value="70"/>          |
| Part Time:     | <input type="text" value="20"/>          |
| Salaries Paid: | <input type="text" value="\$3,545,409"/> |

#### Blended Component Units

Number Submitted = 1  
 Health Department

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | <b>\$11,251,604</b> | \$4,774,448     | \$3,779,991    |
| Per Capita Beginning Fund Balance:     | <b>\$1,173</b>      | \$747           | \$600          |
| Revenue Collected During FY 16:        | <b>\$11,653,745</b> | \$5,153,408     | \$4,415,986    |
| Expenditures During FY 16:             | <b>\$9,799,782</b>  | \$5,149,301     | \$4,767,380    |
| Per Capita Revenue:                    | <b>\$1,215</b>      | \$783           | \$635          |
| Per Capita Expenditures:               | <b>\$1,022</b>      | \$789           | \$630          |
| Revenues over (under) Expenditures:    | <b>\$1,853,963</b>  | \$4,107         | -\$54,571      |
| Ratio of Fund Balance to Expenditures: | <b>134.13%</b>      | 115.18%         | 97.94%         |
| Ending Fund Balance for FY 16:         | <b>\$13,144,392</b> | \$4,887,376     | \$3,761,812    |
| Per Capita Ending Fund Balance:        | <b>\$1,370</b>      | \$760           | \$611          |

##### 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:   | <b>\$9,698,551</b> | \$2,844,254     | \$2,418,281    |
| Total Unrestricted Net Assets: | <b>\$3,445,841</b> | \$1,040,315     | \$1,153,759    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$32,348       | \$596,474       | \$32,348       |
| Per Capita Debt:                  | \$3            | \$96            | \$3            |
| General Obligation Debt over EAV: | 0.00%          | 1.00%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$269,704       | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$47            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$215,011       | \$             |
| Expenditures During FY 16:                        | \$             | \$228,913       | \$             |
| Per Capita Revenue:                               | \$             | \$40            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$13,902       | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 324.88%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$255,803       | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$44            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Ford County**

Unit Code: 027/000/00 County: Ford

Fiscal Year End: 11/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$14,656,238

Equalized Assessed Valuation: \$246,807,025

Population: 14,081

Employees:

    Full Time: 61

    Part Time: 12

    Salaries Paid: \$2,773,801

#### Blended Component Units

Number Submitted = 1  
 Public Building Commission

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | \$7,413,658    | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | \$527          | \$406           | \$386          |
| Revenue Collected During FY 16:        | \$9,314,267    | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | \$7,963,739    | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | \$661          | \$522           | \$490          |
| Per Capita Expenditures:               | \$566          | \$505           | \$491          |
| Revenues over (under) Expenditures:    | \$1,350,528    | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | 111.31%        | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | \$8,864,186    | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | \$630          | \$422           | \$384          |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$8,363,905    | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | \$500,282      | \$2,949,011     | \$2,329,068    |



# 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>\$930,000</b> | <b>\$8,613,933</b> | <b>\$718,296</b> |
| Per Capita Debt:                  | <b>\$66</b>      | <b>\$110</b>       | <b>\$31</b>      |
| General Obligation Debt over EAV: | <b>0.00%</b>     | <b>0.27%</b>       | <b>0.00%</b>     |

#### Enterprise Funds

|   | <u>Amounts</u>   | <u>Averages</u>    | <u>Medians</u> |
|---|------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 16:            | <b>\$568.311</b> | <b>\$2,548,768</b> | <b>\$</b>      |
| Per Capita Beginning Retained Earnings for FY 16: | <b>\$40</b>      | <b>\$39</b>        | <b>\$</b>      |
| Revenue Collected During FY 16:                   | <b>\$118.619</b> | <b>\$1,695,637</b> | <b>\$</b>      |
| Expenditures During FY 16:                        | <b>\$7.705</b>   | <b>\$1,927,405</b> | <b>\$</b>      |
| Per Capita Revenue:                               | <b>\$8</b>       | <b>\$41</b>        | <b>\$</b>      |
| Per Capita Expenditures:                          | <b>\$1</b>       | <b>\$43</b>        | <b>\$</b>      |
| Operating Income (loss):                          | <b>\$110.914</b> | <b>-\$231,768</b>  | <b>\$</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>7517.52%</b>  | <b>178.89%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 16:               | <b>\$579.225</b> | <b>\$2,452,473</b> | <b>\$</b>      |
| Per Capita Ending Retained Earnings:              | <b>\$41</b>      | <b>\$39</b>        | <b>\$</b>      |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

|                               |                  |                |
|-------------------------------|------------------|----------------|
| Unit Name:                    | Jersey County    |                |
| Unit Code:                    | 042/000/00       | County: Jersey |
| Fiscal Year End:              | 11/30/2016       |                |
| Accounting Method:            | Cash With Assets |                |
| Appropriation or Budget:      | \$11,286,774     |                |
| Equalized Assessed Valuation: | \$347,206,012    |                |
| Population:                   | 22,025           |                |
| Employees:                    |                  |                |
| Full Time:                    | 106              |                |
| Part Time:                    | 40               |                |
| Salaries Paid:                | \$3,412,426      |                |

| Blended Component Units |  |
|-------------------------|--|
|                         |  |

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | \$9,355,732    | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | \$425          | \$406           | \$386          |
| Revenue Collected During FY 16:        | \$9,135,869    | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | \$8,359,390    | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | \$415          | \$522           | \$490          |
| Per Capita Expenditures:               | \$380          | \$505           | \$491          |
| Revenues over (under) Expenditures:    | \$776,479      | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | 121.85%        | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | \$10,185,522   | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | \$462          | \$422           | \$384          |

##### 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:   | \$3,847,812    | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | \$6,126,787    | \$2,949,011     | \$2,329,068    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$2,852,109    | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$129          | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.82%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

|                |  |
|----------------|--|
| Full Time:     | <input type="text" value="104"/>         |
| Part Time:     | <input type="text" value="15"/>          |
| Salaries Paid: | <input type="text" value="\$5,328,975"/> |

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>\$14,897,973</b> | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | <b>\$675</b>        | \$406           | \$386          |
| Revenue Collected During FY 16:        | <b>\$15,024,652</b> | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | <b>\$13,683,663</b> | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | <b>\$680</b>        | \$522           | \$490          |
| Per Capita Expenditures:               | <b>\$620</b>        | \$505           | \$491          |
| Revenues over (under) Expenditures:    | <b>\$1,340,989</b>  | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | <b>111.48%</b>      | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | <b>\$15,255,077</b> | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | <b>\$691</b>        | \$422           | \$384          |

##### 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:   | <b>\$10,722,239</b> | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | <b>\$5,226,498</b>  | \$2,949,011     | \$2,329,068    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$399,077      | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$18           | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Johnson County**

Unit Code: **044/000/00** County: **Johnson**

Fiscal Year End: **11/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$9,283,601**

Equalized Assessed Valuation: **\$165,116,029**

Population: **12,902**

Employees:

    Full Time: **56**

    Part Time: **25**

    Salaries Paid: **\$2,450,552**

#### 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>\$7,228,128</b> | <b>\$17,373,530</b> | <b>\$10,551,051</b> |
| Per Capita Beginning Fund Balance:     | <b>\$560</b>       | <b>\$406</b>        | <b>\$386</b>        |
| Revenue Collected During FY 16:        | <b>\$6,114,316</b> | <b>\$23,365,646</b> | <b>\$14,634,623</b> |
| Expenditures During FY 16:             | <b>\$5,998,498</b> | <b>\$22,877,851</b> | <b>\$13,683,663</b> |
| Per Capita Revenue:                    | <b>\$474</b>       | <b>\$522</b>        | <b>\$490</b>        |
| Per Capita Expenditures:               | <b>\$465</b>       | <b>\$505</b>        | <b>\$491</b>        |
| Revenues over (under) Expenditures:    | <b>\$115,818</b>   | <b>\$487,795</b>    | <b>\$450,337</b>    |
| Ratio of Fund Balance to Expenditures: | <b>121.77%</b>     | <b>84.38%</b>       | <b>80.49%</b>       |
| Ending Fund Balance for FY 16:         | <b>\$7,304,565</b> | <b>\$17,535,569</b> | <b>\$11,560,543</b> |
| Per Capita Ending Fund Balance:        | <b>\$566</b>       | <b>\$422</b>        | <b>\$384</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>\$2,621,320</b> | <b>\$10,637,689</b> | <b>\$7,496,126</b> |
| Total Unrestricted Net Assets: | <b>\$3,280,264</b> | <b>\$2,949,011</b>  | <b>\$2,329,068</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:       | \$1,402,981    | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$109          | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.56%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$714,210      | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$55           | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$340,243      | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$439,755      | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$26           | \$41            | \$             |
| Per Capita Expenditures:                          | \$34           | \$43            | \$             |
| Operating Income (loss):                          | -\$99,512      | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 163.66%        | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$719,698      | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$56           | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Greater Than 275,000

#### Local Government Profile

Unit Name: **Kane County**

Unit Code: **045/000/00** County: **Kane**

Fiscal Year End: **11/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$281,941,990**

Equalized Assessed Valuation: **\$12,177,826,721**

Population: **531,715**

Employees:

    Full Time: **1,148**

    Part Time: **194**

    Salaries Paid: **\$67,740,547**

#### 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>\$175,340,501</b> | <b>\$177,135,152</b> | <b>\$168,542,723</b> |
| Per Capita Beginning Fund Balance:     | <b>\$330</b>         | <b>\$319</b>         | <b>\$348</b>         |
| Revenue Collected During FY 16:        | <b>\$167,620,090</b> | <b>\$242,764,549</b> | <b>\$235,011,201</b> |
| Expenditures During FY 16:             | <b>\$155,101,002</b> | <b>\$233,480,826</b> | <b>\$219,296,997</b> |
| Per Capita Revenue:                    | <b>\$315</b>         | <b>\$429</b>         | <b>\$440</b>         |
| Per Capita Expenditures:               | <b>\$292</b>         | <b>\$410</b>         | <b>\$416</b>         |
| Revenues over (under) Expenditures:    | <b>\$12,519,088</b>  | <b>\$9,283,722</b>   | <b>\$10,044,997</b>  |
| Ratio of Fund Balance to Expenditures: | <b>115.89%</b>       | <b>78.80%</b>        | <b>81.47%</b>        |
| Ending Fund Balance for FY 16:         | <b>\$179,749,484</b> | <b>\$177,419,362</b> | <b>\$172,136,066</b> |
| Per Capita Ending Fund Balance:        | <b>\$338</b>         | <b>\$319</b>         | <b>\$347</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>\$81,238,772</b>  | <b>\$115,305,270</b> | <b>\$107,533,087</b> |
| Total Unrestricted Net Assets: | <b>\$103,516,237</b> | <b>\$28,117,725</b>  | <b>\$28,613,801</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>\$282,454,957</b> | <b>\$310,605,176</b> | <b>\$269,614,335</b> |
| Per Capita Debt:                  | <b>\$531</b>         | <b>\$523</b>         | <b>\$531</b>         |
| General Obligation Debt over EAV: | <b>1.24%</b>         | <b>0.85%</b>         | <b>0.66%</b>         |

#### Enterprise Funds

|   | <u>Amounts</u>      | <u>Averages</u>     | <u>Medians</u>      |
|---|---------------------|---------------------|---------------------|
| Beginning Retained Earnings for FY 16:            | <b>\$16,875,940</b> | <b>\$75,789,258</b> | <b>\$39,097,383</b> |
| Per Capita Beginning Retained Earnings for FY 16: | <b>\$32</b>         | <b>\$126</b>        | <b>\$72</b>         |
| Revenue Collected During FY 16:                   | <b>\$139,252</b>    | <b>\$16,265,605</b> | <b>\$16,413,980</b> |
| Expenditures During FY 16:                        | <b>\$533,269</b>    | <b>\$17,595,464</b> | <b>\$18,234,899</b> |
| Per Capita Revenue:                               | <b>\$</b>           | <b>\$32</b>         | <b>\$35</b>         |
| Per Capita Expenditures:                          | <b>\$1</b>          | <b>\$35</b>         | <b>\$37</b>         |
| Operating Income (loss):                          | <b>-\$394,017</b>   | <b>-\$1,329,859</b> | <b>-\$971,526</b>   |
| Ratio of Retained Earnings to Expenditures:       | <b>3078.10%</b>     | <b>756.05%</b>      | <b>385.64%</b>      |
| Ending Retained Earnings for FY 16:               | <b>\$16,414,536</b> | <b>\$75,160,320</b> | <b>\$38,092,164</b> |
| Per Capita Ending Retained Earnings:              | <b>\$31</b>         | <b>\$125</b>        | <b>\$72</b>         |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

|                               |                  |         |              |
|-------------------------------|------------------|---------|--------------|
| Unit Name:                    | Kankakee County  |         |              |
| Unit Code:                    | 046/000/00       | County: | Kankakee     |
| Fiscal Year End:              | 11/30/2016       |         |              |
| Accounting Method:            | Modified Accrual |         |              |
| Appropriation or Budget:      | \$66,290,277     |         |              |
| Equalized Assessed Valuation: | \$2,054,303,429  |         |              |
| Population:                   | 110,008          |         |              |
| Employees:                    |                  |         |              |
| Full Time:                    |                  |         | 436          |
| Part Time:                    |                  |         | 102          |
| Salaries Paid:                |                  |         | \$24,966,479 |

#### Blended Component Units

Number Submitted = 1  
Public Building Commission

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | \$12,139,243   | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | \$110          | \$406           | \$386          |
| Revenue Collected During FY 16:        | \$49,901,961   | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | \$48,721,457   | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | \$454          | \$522           | \$490          |
| Per Capita Expenditures:               | \$443          | \$505           | \$491          |
| Revenues over (under) Expenditures:    | \$1,180,504    | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | 26.87%         | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | \$13,092,204   | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | \$119          | \$422           | \$384          |

##### 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:   | \$15,195,753   | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | -\$21,065,965  | \$2,949,011     | \$2,329,068    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$50,493,458   | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$459          | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.72%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$5,152,729    | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$47           | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$3,363,538    | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$3,332,697    | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$31           | \$41            | \$             |
| Per Capita Expenditures:                          | \$30           | \$43            | \$             |
| Operating Income (loss):                          | \$30,841       | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 155.54%        | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$5,183,570    | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$47           | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

|                               |                  |         |              |
|-------------------------------|------------------|---------|--------------|
| Unit Name:                    | Kendall County   |         |              |
| Unit Code:                    | 047/000/00       | County: | Kendall      |
| Fiscal Year End:              | 11/30/2016       |         |              |
| Accounting Method:            | Modified Accrual |         |              |
| Appropriation or Budget:      | \$70,416,713     |         |              |
| Equalized Assessed Valuation: | \$2,638,618,544  |         |              |
| Population:                   | 123,355          |         |              |
| Employees:                    |                  |         |              |
| Full Time:                    |                  |         | 305          |
| Part Time:                    |                  |         | 82           |
| Salaries Paid:                |                  |         | \$18,748,456 |

#### Blended Component Units

|  |  |  |  |
|--|--|--|--|
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#### Fiscal Indicators

#### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | \$43,628,973   | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | \$354          | \$406           | \$386          |
| Revenue Collected During FY 16:        | \$53,320,360   | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | \$46,157,194   | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | \$432          | \$522           | \$490          |
| Per Capita Expenditures:               | \$374          | \$505           | \$491          |
| Revenues over (under) Expenditures:    | \$7,163,166    | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | 100.89%        | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | \$46,570,187   | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | \$378          | \$422           | \$384          |

#### 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:   | \$32,150,053   | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | \$12,448,411   | \$2,949,011     | \$2,329,068    |



# 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>\$32,410,010</b> | <b>\$8,613,933</b> | <b>\$718,296</b> |
| Per Capita Debt:                  | <b>\$263</b>        | <b>\$110</b>       | <b>\$31</b>      |
| General Obligation Debt over EAV: | <b>1.23%</b>        | <b>0.27%</b>       | <b>0.00%</b>     |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u>    | <u>Medians</u> |
|---|----------------|--------------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | <b>\$2,548,768</b> | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | <b>\$39</b>        | \$             |
| Revenue Collected During FY 16:                   | \$             | <b>\$1,695,637</b> | \$             |
| Expenditures During FY 16:                        | \$             | <b>\$1,927,405</b> | \$             |
| Per Capita Revenue:                               | \$             | <b>\$41</b>        | \$             |
| Per Capita Expenditures:                          | \$             | <b>\$43</b>        | \$             |
| Operating Income (loss):                          | \$             | <b>-\$231,768</b>  | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>   | <b>178.89%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 16:               | \$             | <b>\$2,452,473</b> | \$             |
| Per Capita Ending Retained Earnings:              | \$             | <b>\$39</b>        | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Knox County**

Unit Code: **048/000/00** County: **Knox**

Fiscal Year End: **11/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$44,728,964**

Equalized Assessed Valuation: **\$748,178,881**

Population: **50,938**

Employees:

    Full Time: **364**

    Part Time: **85**

    Salaries Paid: **\$15,989,192**

#### Blended Component Units

Number Submitted = 1  
911

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>      | <u>Averages</u>     | <u>Medians</u>      |
|--|---------------------|---------------------|---------------------|
| Beginning Fund Balance for FY 16:      | <b>\$14,597,391</b> | <b>\$17,373,530</b> | <b>\$10,551,051</b> |
| Per Capita Beginning Fund Balance:     | <b>\$287</b>        | <b>\$406</b>        | <b>\$386</b>        |
| Revenue Collected During FY 16:        | <b>\$23,049,756</b> | <b>\$23,365,646</b> | <b>\$14,634,623</b> |
| Expenditures During FY 16:             | <b>\$23,349,710</b> | <b>\$22,877,851</b> | <b>\$13,683,663</b> |
| Per Capita Revenue:                    | <b>\$453</b>        | <b>\$522</b>        | <b>\$490</b>        |
| Per Capita Expenditures:               | <b>\$458</b>        | <b>\$505</b>        | <b>\$491</b>        |
| Revenues over (under) Expenditures:    | <b>-\$299,954</b>   | <b>\$487,795</b>    | <b>\$450,337</b>    |
| Ratio of Fund Balance to Expenditures: | <b>64.93%</b>       | <b>84.38%</b>       | <b>80.49%</b>       |
| Ending Fund Balance for FY 16:         | <b>\$15,161,968</b> | <b>\$17,535,569</b> | <b>\$11,560,543</b> |
| Per Capita Ending Fund Balance:        | <b>\$298</b>        | <b>\$422</b>        | <b>\$384</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>\$19,251,346</b> | <b>\$10,637,689</b> | <b>\$7,496,126</b> |
| Total Unrestricted Net Assets: | <b>\$1,856,253</b>  | <b>\$2,949,011</b>  | <b>\$2,329,068</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>\$9,503,057</b> | <b>\$8,613,933</b> | <b>\$718,296</b> |
| Per Capita Debt:                  | <b>\$187</b>       | <b>\$110</b>       | <b>\$31</b>      |
| General Obligation Debt over EAV: | <b>0.80%</b>       | <b>0.27%</b>       | <b>0.00%</b>     |

#### Enterprise Funds

|   | <u>Amounts</u>      | <u>Averages</u>    | <u>Medians</u> |
|---|---------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 16:            | <b>\$13,686,787</b> | <b>\$2,548,768</b> | <b>\$</b>      |
| Per Capita Beginning Retained Earnings for FY 16: | <b>\$269</b>        | <b>\$39</b>        | <b>\$</b>      |
| Revenue Collected During FY 16:                   | <b>\$12,133,290</b> | <b>\$1,695,637</b> | <b>\$</b>      |
| Expenditures During FY 16:                        | <b>\$13,684,841</b> | <b>\$1,927,405</b> | <b>\$</b>      |
| Per Capita Revenue:                               | <b>\$238</b>        | <b>\$41</b>        | <b>\$</b>      |
| Per Capita Expenditures:                          | <b>\$269</b>        | <b>\$43</b>        | <b>\$</b>      |
| Operating Income (loss):                          | <b>-\$1,551,551</b> | <b>-\$231,768</b>  | <b>\$</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>92.35%</b>       | <b>178.89%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 16:               | <b>\$12,637,536</b> | <b>\$2,452,473</b> | <b>\$</b>      |
| Per Capita Ending Retained Earnings:              | <b>\$248</b>        | <b>\$39</b>        | <b>\$</b>      |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Greater Than 275,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

Number Submitted = 1  
ETSB

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | \$270,581,752  | \$177,135,152   | \$168,542,723  |
| Per Capita Beginning Fund Balance:     | \$381          | \$319           | \$348          |
| Revenue Collected During FY 16:        | \$373,593,473  | \$242,764,549   | \$235,011,201  |
| Expenditures During FY 16:             | \$359,516,564  | \$233,480,826   | \$219,296,997  |
| Per Capita Revenue:                    | \$526          | \$429           | \$440          |
| Per Capita Expenditures:               | \$506          | \$410           | \$416          |
| Revenues over (under) Expenditures:    | \$14,076,909   | \$9,283,722     | \$10,044,997   |
| Ratio of Fund Balance to Expenditures: | 76.09%         | 78.80%          | 81.47%         |
| Ending Fund Balance for FY 16:         | \$273,544,459  | \$177,419,362   | \$172,136,066  |
| Per Capita Ending Fund Balance:        | \$385          | \$319           | \$347          |

##### 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:   | \$214,185,000  | \$115,305,270   | \$107,533,087  |
| Total Unrestricted Net Assets: | \$46,296,310   | \$28,117,725    | \$28,613,801   |



# 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>\$256,773,713</b> | \$310,605,176   | \$269,614,335  |
| Per Capita Debt:                  | <b>\$361</b>         | \$523           | \$531          |
| General Obligation Debt over EAV: | <b>0.81%</b>         | 0.85%           | 0.66%          |

#### Enterprise Funds

|   | <u>Amounts</u>       | <u>Averages</u> | <u>Medians</u> |
|---|----------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | <b>\$272,063,655</b> | \$75,789,258    | \$39,097,383   |
| Per Capita Beginning Retained Earnings for FY 16: | <b>\$383</b>         | \$126           | \$72           |
| Revenue Collected During FY 16:                   | <b>\$39,592,981</b>  | \$16,265,605    | \$16,413,980   |
| Expenditures During FY 16:                        | <b>\$43,263,805</b>  | \$17,595,464    | \$18,234,899   |
| Per Capita Revenue:                               | <b>\$56</b>          | \$32            | \$35           |
| Per Capita Expenditures:                          | <b>\$61</b>          | \$35            | \$37           |
| Operating Income (loss):                          | <b>-\$3,670,824</b>  | -\$1,329,859    | -\$971,526     |
| Ratio of Retained Earnings to Expenditures:       | <b>625.15%</b>       | 756.05%         | 385.64%        |
| Ending Retained Earnings for FY 16:               | <b>\$270,461,786</b> | \$75,160,320    | \$38,092,164   |
| Per Capita Ending Retained Earnings:              | <b>\$381</b>         | \$125           | \$72           |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

|                               |                  |         |         |
|-------------------------------|------------------|---------|---------|
| Unit Name:                    | Lasalle County   |         |         |
| Unit Code:                    | 050/000/00       | County: | Lasalle |
| Fiscal Year End:              | 11/30/2016       |         |         |
| Accounting Method:            | Modified Accrual |         |         |
| Appropriation or Budget:      | \$79,949,268     |         |         |
| Equalized Assessed Valuation: | \$2,379,365,417  |         |         |
| Population:                   | 111,333          |         |         |
| Employees:                    |                  |         |         |
| Full Time:                    | 550              |         |         |
| Part Time:                    |                  |         |         |
| Salaries Paid:                | \$25,402,616     |         |         |

#### 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:      | \$41,724,824   | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | \$375          | \$406           | \$386          |
| Revenue Collected During FY 16:        | \$52,512,016   | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | \$51,185,933   | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | \$472          | \$522           | \$490          |
| Per Capita Expenditures:               | \$460          | \$505           | \$491          |
| Revenues over (under) Expenditures:    | \$1,326,083    | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | 80.49%         | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | \$41,198,875   | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | \$370          | \$422           | \$384          |

##### 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:   | \$28,282,780   | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | -\$14,713,381  | \$2,949,011     | \$2,329,068    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$             | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$             | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$5,185,982    | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$47           | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$6,388,406    | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$6,014,699    | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$57           | \$41            | \$             |
| Per Capita Expenditures:                          | \$54           | \$43            | \$             |
| Operating Income (loss):                          | \$373,707      | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 91.49%         | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$5,502,577    | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$49           | \$39            | \$             |





# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$5,565,000    | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$83           | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |



STATE OF ILLINOIS  
 COMPTROLLER  
 SUSANA A. MENDOZA

**FISCAL YEAR 2016**

**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

Unit Name: **Jackson County**

Unit Code: **039/000/00** County: **Jackson**

Fiscal Year End: **11/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$31,903,236**

Equalized Assessed Valuation: **\$729,018,900**

Population: **58,870**

Employees:

|                |                     |
|----------------|---------------------|
| Full Time:     | <b>261</b>          |
| Part Time:     | <b>69</b>           |
| Salaries Paid: | <b>\$14,206,066</b> |

| <b>Blended Component Units</b> |
|--------------------------------|
|                                |

**Fiscal Indicators**

| <b><u>General and Special Funds</u></b> | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 16:       | <b>\$14,920,250</b>   | <b>\$17,373,530</b>    | <b>\$10,551,051</b>   |
| Per Capita Beginning Fund Balance:      | <b>\$253</b>          | <b>\$406</b>           | <b>\$386</b>          |
| Revenue Collected During FY 16:         | <b>\$22,294,796</b>   | <b>\$23,365,646</b>    | <b>\$14,634,623</b>   |
| Expenditures During FY 16:              | <b>\$23,749,728</b>   | <b>\$22,877,851</b>    | <b>\$13,683,663</b>   |
| Per Capita Revenue:                     | <b>\$379</b>          | <b>\$522</b>           | <b>\$490</b>          |
| Per Capita Expenditures:                | <b>\$403</b>          | <b>\$505</b>           | <b>\$491</b>          |
| Revenues over (under) Expenditures:     | <b>-\$1,454,932</b>   | <b>\$487,795</b>       | <b>\$450,337</b>      |
| Ratio of Fund Balance to Expenditures:  | <b>56.70%</b>         | <b>84.38%</b>          | <b>80.49%</b>         |
| Ending Fund Balance for FY 16:          | <b>\$13,465,318</b>   | <b>\$17,535,569</b>    | <b>\$11,560,543</b>   |
| Per Capita Ending Fund Balance:         | <b>\$229</b>          | <b>\$422</b>           | <b>\$384</b>          |
| <b><u>Equity</u></b>                    | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
| Total Reserved Funds:                   | <b>\$</b>             | <b>\$</b>              | <b>\$</b>             |
| Total Unreserved Funds:                 | <b>\$</b>             | <b>\$</b>              | <b>\$</b>             |
| <b><u>Net Assets</u></b>                | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
| Total Restricted Net Assets:            | <b>\$10,619,696</b>   | <b>\$10,637,689</b>    | <b>\$7,496,126</b>    |
| Total Unrestricted Net Assets:          | <b>-\$6,339,109</b>   | <b>\$2,949,011</b>     | <b>\$2,329,068</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>\$4,260,000</b> | <b>\$8,613,933</b> | <b>\$718,296</b> |
| Per Capita Debt:                  | <b>\$72</b>        | <b>\$110</b>       | <b>\$31</b>      |
| General Obligation Debt over EAV: | <b>0.58%</b>       | <b>0.27%</b>       | <b>0.00%</b>     |

#### Enterprise Funds

|   | <u>Amounts</u>     | <u>Averages</u>    | <u>Medians</u> |
|---|--------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 16:            | <b>\$2,198,803</b> | <b>\$2,548,768</b> | <b>\$</b>      |
| Per Capita Beginning Retained Earnings for FY 16: | <b>\$37</b>        | <b>\$39</b>        | <b>\$</b>      |
| Revenue Collected During FY 16:                   | <b>\$4,090,731</b> | <b>\$1,695,637</b> | <b>\$</b>      |
| Expenditures During FY 16:                        | <b>\$4,112,124</b> | <b>\$1,927,405</b> | <b>\$</b>      |
| Per Capita Revenue:                               | <b>\$69</b>        | <b>\$41</b>        | <b>\$</b>      |
| Per Capita Expenditures:                          | <b>\$70</b>        | <b>\$43</b>        | <b>\$</b>      |
| Operating Income (loss):                          | <b>-\$21,393</b>   | <b>-\$231,768</b>  | <b>\$</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>52.95%</b>      | <b>178.89%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 16:               | <b>\$2,177,410</b> | <b>\$2,452,473</b> | <b>\$</b>      |
| Per Capita Ending Retained Earnings:              | <b>\$37</b>        | <b>\$39</b>        | <b>\$</b>      |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | <b>\$11,777,112</b> | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | <b>\$219</b>        | \$406           | \$386          |
| Revenue Collected During FY 16:        | <b>\$17,331,799</b> | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | <b>\$17,543,680</b> | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | <b>\$322</b>        | \$522           | \$490          |
| Per Capita Expenditures:               | <b>\$326</b>        | \$505           | \$491          |
| Revenues over (under) Expenditures:    | <b>-\$211,881</b>   | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | <b>65.90%</b>       | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | <b>\$11,560,543</b> | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | <b>\$215</b>        | \$422           | \$384          |

##### 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:   | <b>\$6,973,568</b> | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | <b>-\$13,118</b>   | \$2,949,011     | \$2,329,068    |



# 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>\$1,858,494</b> | <b>\$8,613,933</b> | <b>\$718,296</b> |
| Per Capita Debt:                  | <b>\$34</b>        | <b>\$110</b>       | <b>\$31</b>      |
| General Obligation Debt over EAV: | <b>0.10%</b>       | <b>0.27%</b>       | <b>0.00%</b>     |

#### Enterprise Funds

|   | <u>Amounts</u>   | <u>Averages</u>    | <u>Medians</u> |
|---|------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 16:            | <b>\$505.983</b> | <b>\$2,548,768</b> | <b>\$</b>      |
| Per Capita Beginning Retained Earnings for FY 16: | <b>\$9</b>       | <b>\$39</b>        | <b>\$</b>      |
| Revenue Collected During FY 16:                   | <b>\$389.482</b> | <b>\$1,695,637</b> | <b>\$</b>      |
| Expenditures During FY 16:                        | <b>\$306.906</b> | <b>\$1,927,405</b> | <b>\$</b>      |
| Per Capita Revenue:                               | <b>\$7</b>       | <b>\$41</b>        | <b>\$</b>      |
| Per Capita Expenditures:                          | <b>\$6</b>       | <b>\$43</b>        | <b>\$</b>      |
| Operating Income (loss):                          | <b>\$82.576</b>  | <b>-\$231,768</b>  | <b>\$</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>191.77%</b>   | <b>178.89%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 16:               | <b>\$588.559</b> | <b>\$2,452,473</b> | <b>\$</b>      |
| Per Capita Ending Retained Earnings:              | <b>\$11</b>      | <b>\$39</b>        | <b>\$</b>      |



**FISCAL YEAR 2016**

**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Less Than 10,000

**Local Government Profile**

Unit Name: **Alexander County**

Unit Code: **002/000/00** County: **Alexander**

Fiscal Year End: **11/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,799,766**

Equalized Assessed Valuation: **\$41,217,765**

Population: **9,327**

Employees:

Full Time: **47**

Part Time: **10**

Salaries Paid: **\$1,580,068**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

|  | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 16:      | <b>\$3,261,324</b>    | <b>\$4,774,448</b>     | <b>\$3,779,991</b>    |
| Per Capita Beginning Fund Balance:     | <b>\$350</b>          | <b>\$747</b>           | <b>\$600</b>          |
| Revenue Collected During FY 16:        | <b>\$5,334,068</b>    | <b>\$5,153,408</b>     | <b>\$4,415,986</b>    |
| Expenditures During FY 16:             | <b>\$5,383,966</b>    | <b>\$5,149,301</b>     | <b>\$4,767,380</b>    |
| Per Capita Revenue:                    | <b>\$572</b>          | <b>\$783</b>           | <b>\$635</b>          |
| Per Capita Expenditures:               | <b>\$577</b>          | <b>\$789</b>           | <b>\$630</b>          |
| Revenues over (under) Expenditures:    | <b>-\$49,898</b>      | <b>\$4,107</b>         | <b>-\$54,571</b>      |
| Ratio of Fund Balance to Expenditures: | <b>59.65%</b>         | <b>115.18%</b>         | <b>97.94%</b>         |
| Ending Fund Balance for FY 16:         | <b>\$3,211,426</b>    | <b>\$4,887,376</b>     | <b>\$3,761,812</b>    |
| Per Capita Ending Fund Balance:        | <b>\$344</b>          | <b>\$760</b>           | <b>\$611</b>          |

**Equity**

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

**Net Assets**

|                                | <b><u>Amounts</u></b> | <b><u>Averages</u></b> | <b><u>Medians</u></b> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets:   | <b>\$3,520,590</b>    | <b>\$2,844,254</b>     | <b>\$2,418,281</b>    |
| Total Unrestricted Net Assets: | <b>-\$500,903</b>     | <b>\$1,040,315</b>     | <b>\$1,153,759</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:       | \$225,489      | \$596,474       | \$32,348       |
| Per Capita Debt:                  | \$24           | \$96            | \$3            |
| General Obligation Debt over EAV: | 0.00%          | 1.00%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$269,704       | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$47            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$215,011       | \$             |
| Expenditures During FY 16:                        | \$             | \$228,913       | \$             |
| Per Capita Revenue:                               | \$             | \$40            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$13,902       | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 324.88%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$255,803       | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$44            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

|                               |                  |         |      |
|-------------------------------|------------------|---------|------|
| Unit Name:                    | Bond County      |         |      |
| Unit Code:                    | 003/000/00       | County: | Bond |
| Fiscal Year End:              | 11/30/2016       |         |      |
| Accounting Method:            | Modified Accrual |         |      |
| Appropriation or Budget:      | \$12,202,663     |         |      |
| Equalized Assessed Valuation: | \$213,750,625    |         |      |
| Population:                   | 17,500           |         |      |
| Employees:                    |                  |         |      |
| Full Time:                    | 80               |         |      |
| Part Time:                    | 117              |         |      |
| Salaries Paid:                | \$4,426,456      |         |      |

| Blended Component Units |
|-------------------------|
|                         |

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | \$6,539,303    | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | \$374          | \$406           | \$386          |
| Revenue Collected During FY 16:        | \$10,568,290   | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | \$10,682,755   | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | \$604          | \$522           | \$490          |
| Per Capita Expenditures:               | \$610          | \$505           | \$491          |
| Revenues over (under) Expenditures:    | -\$114,465     | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | 61.60%         | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | \$6,580,638    | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | \$376          | \$422           | \$384          |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$4,545,858    | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | \$1,790,319    | \$2,949,011     | \$2,329,068    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$370,511      | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$21           | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Boone County**

Unit Code: **004/000/00** County: **Boone**

Fiscal Year End: **11/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$25,910,752**

Equalized Assessed Valuation: **\$889,481,991**

Population: **54,165**

Employees:

    Full Time: **200**

    Part Time: **63**

    Salaries Paid: **\$12,035,556**

#### 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>\$20,923,167</b> | <b>\$17,373,530</b> | <b>\$10,551,051</b> |
| Per Capita Beginning Fund Balance:     | <b>\$386</b>        | <b>\$406</b>        | <b>\$386</b>        |
| Revenue Collected During FY 16:        | <b>\$23,378,232</b> | <b>\$23,365,646</b> | <b>\$14,634,623</b> |
| Expenditures During FY 16:             | <b>\$24,729,299</b> | <b>\$22,877,851</b> | <b>\$13,683,663</b> |
| Per Capita Revenue:                    | <b>\$432</b>        | <b>\$522</b>        | <b>\$490</b>        |
| Per Capita Expenditures:               | <b>\$457</b>        | <b>\$505</b>        | <b>\$491</b>        |
| Revenues over (under) Expenditures:    | <b>-\$1,351,067</b> | <b>\$487,795</b>    | <b>\$450,337</b>    |
| Ratio of Fund Balance to Expenditures: | <b>79.37%</b>       | <b>84.38%</b>       | <b>80.49%</b>       |
| Ending Fund Balance for FY 16:         | <b>\$19,628,319</b> | <b>\$17,535,569</b> | <b>\$11,560,543</b> |
| Per Capita Ending Fund Balance:        | <b>\$362</b>        | <b>\$422</b>        | <b>\$384</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>\$19,308,044</b> | <b>\$10,637,689</b> | <b>\$7,496,126</b> |
| Total Unrestricted Net Assets: | <b>-\$3,921,472</b> | <b>\$2,949,011</b>  | <b>\$2,329,068</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:       | \$7,468,947    | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$138          | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.05%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Less Than 10,000

#### Local Government Profile

Unit Name: **Brown County**

Unit Code: **005/000/00** County: **Brown**

Fiscal Year End: **11/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,926,415**

Equalized Assessed Valuation: **\$84,730,675**

Population: **6,950**

Employees:

    Full Time: **53**

    Part Time: **7**

    Salaries Paid: **\$1,554,312**

#### 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>\$3,779,991</b> | <b>\$4,774,448</b> | <b>\$3,779,991</b> |
| Per Capita Beginning Fund Balance:     | <b>\$544</b>       | <b>\$747</b>       | <b>\$600</b>       |
| Revenue Collected During FY 16:        | <b>\$4,415,986</b> | <b>\$5,153,408</b> | <b>\$4,415,986</b> |
| Expenditures During FY 16:             | <b>\$4,063,658</b> | <b>\$5,149,301</b> | <b>\$4,767,380</b> |
| Per Capita Revenue:                    | <b>\$635</b>       | <b>\$783</b>       | <b>\$635</b>       |
| Per Capita Expenditures:               | <b>\$585</b>       | <b>\$789</b>       | <b>\$630</b>       |
| Revenues over (under) Expenditures:    | <b>\$352,328</b>   | <b>\$4,107</b>     | <b>-\$54,571</b>   |
| Ratio of Fund Balance to Expenditures: | <b>101.69%</b>     | <b>115.18%</b>     | <b>97.94%</b>      |
| Ending Fund Balance for FY 16:         | <b>\$4,132,319</b> | <b>\$4,887,376</b> | <b>\$3,761,812</b> |
| Per Capita Ending Fund Balance:        | <b>\$595</b>       | <b>\$760</b>       | <b>\$611</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>\$2,418,281</b> | <b>\$2,844,254</b> | <b>\$2,418,281</b> |
| Total Unrestricted Net Assets: | <b>\$1,714,038</b> | <b>\$1,040,315</b> | <b>\$1,153,759</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:       | \$18,913       | \$596,474       | \$32,348       |
| Per Capita Debt:                  | \$3            | \$96            | \$3            |
| General Obligation Debt over EAV: | 0.00%          | 1.00%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$269,704       | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$47            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$215,011       | \$             |
| Expenditures During FY 16:                        | \$             | \$228,913       | \$             |
| Per Capita Revenue:                               | \$             | \$40            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$13,902       | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 324.88%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$255,803       | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$44            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

|                               |                  |         |        |
|-------------------------------|------------------|---------|--------|
| Unit Name:                    | Bureau County    |         |        |
| Unit Code:                    | 006/000/00       | County: | Bureau |
| Fiscal Year End:              | 11/30/2016       |         |        |
| Accounting Method:            | Modified Accrual |         |        |
| Appropriation or Budget:      | \$17,703,035     |         |        |
| Equalized Assessed Valuation: | \$614,708,232    |         |        |
| Population:                   | 33,587           |         |        |
| Employees:                    |                  |         |        |
| Full Time:                    | 120              |         |        |
| Part Time:                    | 14               |         |        |
| Salaries Paid:                | \$5,534,438      |         |        |

#### Blended Component Units

Number Submitted = 1  
 911

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | \$18,265,639   | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | \$544          | \$406           | \$386          |
| Revenue Collected During FY 16:        | \$15,505,853   | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | \$14,886,636   | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | \$462          | \$522           | \$490          |
| Per Capita Expenditures:               | \$443          | \$505           | \$491          |
| Revenues over (under) Expenditures:    | \$619,217      | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | 126.76%        | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | \$18,869,856   | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | \$562          | \$422           | \$384          |

##### 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:   | \$9,107,851    | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | \$9,194,718    | \$2,949,011     | \$2,329,068    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$             | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$             | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Less Than 10,000

#### Local Government Profile

Unit Name: **Calhoun County**

Unit Code: **007/000/00** County: **Calhoun**

Fiscal Year End: **8/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,552,559**

Equalized Assessed Valuation: **\$68,954,102**

Population: **4,899**

Employees:

    Full Time: **39**

    Part Time: **15**

    Salaries Paid: **\$1,508,119**

#### Blended Component Units

Number Submitted = 1  
 Calhoun Unit Road

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>     | <u>Averages</u>    | <u>Medians</u>     |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 16:      | <b>\$5,059,389</b> | <b>\$4,774,448</b> | <b>\$3,779,991</b> |
| Per Capita Beginning Fund Balance:     | <b>\$1,033</b>     | <b>\$747</b>       | <b>\$600</b>       |
| Revenue Collected During FY 16:        | <b>\$5,672,585</b> | <b>\$5,153,408</b> | <b>\$4,415,986</b> |
| Expenditures During FY 16:             | <b>\$6,128,407</b> | <b>\$5,149,301</b> | <b>\$4,767,380</b> |
| Per Capita Revenue:                    | <b>\$1,158</b>     | <b>\$783</b>       | <b>\$635</b>       |
| Per Capita Expenditures:               | <b>\$1,251</b>     | <b>\$789</b>       | <b>\$630</b>       |
| Revenues over (under) Expenditures:    | <b>-\$455,822</b>  | <b>\$4,107</b>     | <b>-\$54,571</b>   |
| Ratio of Fund Balance to Expenditures: | <b>75.55%</b>      | <b>115.18%</b>     | <b>97.94%</b>      |
| Ending Fund Balance for FY 16:         | <b>\$4,629,917</b> | <b>\$4,887,376</b> | <b>\$3,761,812</b> |
| Per Capita Ending Fund Balance:        | <b>\$945</b>       | <b>\$760</b>       | <b>\$611</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>\$2,952,388</b> | <b>\$2,844,254</b> | <b>\$2,418,281</b> |
| Total Unrestricted Net Assets: | <b>\$1,677,529</b> | <b>\$1,040,315</b> | <b>\$1,153,759</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:       | \$17,000       | \$596,474       | \$32,348       |
| Per Capita Debt:                  | \$3            | \$96            | \$3            |
| General Obligation Debt over EAV: | 0.00%          | 1.00%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$520.401      | \$269,704       | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$106          | \$47            | \$             |
| Revenue Collected During FY 16:                   | \$75.927       | \$215,011       | \$             |
| Expenditures During FY 16:                        | \$75.842       | \$228,913       | \$             |
| Per Capita Revenue:                               | \$15           | \$40            | \$             |
| Per Capita Expenditures:                          | \$15           | \$43            | \$             |
| Operating Income (loss):                          | \$85           | -\$13,902       | \$             |
| Ratio of Retained Earnings to Expenditures:       | 686.28%        | 324.88%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$520.486      | \$255,803       | \$             |
| Per Capita Ending Retained Earnings:              | \$106          | \$44            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Carroll County**

Unit Code: **008/000/00** County: **Carroll**

Fiscal Year End: **11/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,675,584**

Equalized Assessed Valuation: **\$339,923,492**

Population: **14,616**

Employees:

    Full Time: **59**

    Part Time: **29**

    Salaries Paid: **\$2,942,698**

#### Blended Component Units

Number Submitted = 1  
911 Fund

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>     | <u>Averages</u>     | <u>Medians</u>      |
|--|--------------------|---------------------|---------------------|
| Beginning Fund Balance for FY 16:      | <b>\$5,821,115</b> | <b>\$17,373,530</b> | <b>\$10,551,051</b> |
| Per Capita Beginning Fund Balance:     | <b>\$398</b>       | <b>\$406</b>        | <b>\$386</b>        |
| Revenue Collected During FY 16:        | <b>\$7,670,468</b> | <b>\$23,365,646</b> | <b>\$14,634,623</b> |
| Expenditures During FY 16:             | <b>\$7,526,405</b> | <b>\$22,877,851</b> | <b>\$13,683,663</b> |
| Per Capita Revenue:                    | <b>\$525</b>       | <b>\$522</b>        | <b>\$490</b>        |
| Per Capita Expenditures:               | <b>\$515</b>       | <b>\$505</b>        | <b>\$491</b>        |
| Revenues over (under) Expenditures:    | <b>\$144,063</b>   | <b>\$487,795</b>    | <b>\$450,337</b>    |
| Ratio of Fund Balance to Expenditures: | <b>79.26%</b>      | <b>84.38%</b>       | <b>80.49%</b>       |
| Ending Fund Balance for FY 16:         | <b>\$5,965,178</b> | <b>\$17,535,569</b> | <b>\$11,560,543</b> |
| Per Capita Ending Fund Balance:        | <b>\$408</b>       | <b>\$422</b>        | <b>\$384</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>\$4,473,607</b> | <b>\$10,637,689</b> | <b>\$7,496,126</b> |
| Total Unrestricted Net Assets: | <b>\$782,348</b>   | <b>\$2,949,011</b>  | <b>\$2,329,068</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:       | \$141,440      | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$10           | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | \$9,460,204    | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | \$746          | \$406           | \$386          |
| Revenue Collected During FY 16:        | \$11,585,704   | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | \$10,928,640   | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | \$914          | \$522           | \$490          |
| Per Capita Expenditures:               | \$862          | \$505           | \$491          |
| Revenues over (under) Expenditures:    | \$657,064      | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | 95.28%         | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | \$10,412,473   | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | \$821          | \$422           | \$384          |

##### 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:   | \$3,828,952    | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | \$8,928,628    | \$2,949,011     | \$2,329,068    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$690,670      | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$54           | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Christian County**

Unit Code: 011/000/00 County: Christian

Fiscal Year End: 11/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$14,730,225

Equalized Assessed Valuation: \$534,523,186

Population: 33,309

Employees:

    Full Time: 120

    Part Time: 50

    Salaries Paid: \$5,290,135

**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>\$11,273,114</b> | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | <b>\$338</b>        | \$406           | \$386          |
| Revenue Collected During FY 16:        | <b>\$11,712,313</b> | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | <b>\$11,253,567</b> | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | <b>\$352</b>        | \$522           | \$490          |
| Per Capita Expenditures:               | <b>\$338</b>        | \$505           | \$491          |
| Revenues over (under) Expenditures:    | <b>\$458,746</b>    | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | <b>104.25%</b>      | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | <b>\$11,731,860</b> | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | <b>\$352</b>        | \$422           | \$384          |

##### 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:   | <b>\$7,015,018</b> | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | <b>\$1,759,276</b> | \$2,949,011     | \$2,329,068    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$356,000      | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$11           | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.07%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

Number Submitted = 3

911 Emergency  
Ambulance  
Board of Health

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | \$10,362,299   | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | \$640          | \$406           | \$386          |
| Revenue Collected During FY 16:        | \$17,616,536   | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | \$14,153,421   | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | \$1,089        | \$522           | \$490          |
| Per Capita Expenditures:               | \$875          | \$505           | \$491          |
| Revenues over (under) Expenditures:    | \$3,463,115    | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | 97.68%         | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | \$13,825,414   | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | \$854          | \$422           | \$384          |

##### 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:   | \$9,567,686    | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | \$4,257,728    | \$2,949,011     | \$2,329,068    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$231,029      | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$14           | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

|                                      |                  |                       |
|--------------------------------------|------------------|-----------------------|
| <b>Unit Name:</b>                    | Fulton County    |                       |
| <b>Unit Code:</b>                    | 029/000/00       | <b>County:</b> Fulton |
| <b>Fiscal Year End:</b>              | 11/30/2016       |                       |
| <b>Accounting Method:</b>            | Modified Accrual |                       |
| <b>Appropriation or Budget:</b>      | \$32,024,706     |                       |
| <b>Equalized Assessed Valuation:</b> | \$462,028,847    |                       |
| <b>Population:</b>                   | 35,699           |                       |
| <b>Employees:</b>                    |                  |                       |
| <b>Full Time:</b>                    | 198              |                       |
| <b>Part Time:</b>                    | 81               |                       |
| <b>Salaries Paid:</b>                | \$8,365,198      |                       |

| 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>\$13,737,019</b> | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | <b>\$385</b>        | \$406           | \$386          |
| Revenue Collected During FY 16:        | <b>\$17,700,576</b> | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | <b>\$17,543,851</b> | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | <b>\$496</b>        | \$522           | \$490          |
| Per Capita Expenditures:               | <b>\$491</b>        | \$505           | \$491          |
| Revenues over (under) Expenditures:    | <b>\$156,725</b>    | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | <b>78.19%</b>       | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | <b>\$13,716,927</b> | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | <b>\$384</b>        | \$422           | \$384          |

##### 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:   | <b>\$7,496,126</b>  | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | <b>-\$7,151,363</b> | \$2,949,011     | \$2,329,068    |



# 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>\$1,909,974</b> | <b>\$8,613,933</b> | <b>\$718,296</b> |
| Per Capita Debt:                  | <b>\$54</b>        | <b>\$110</b>       | <b>\$31</b>      |
| General Obligation Debt over EAV: | <b>0.00%</b>       | <b>0.27%</b>       | <b>0.00%</b>     |

#### Enterprise Funds

|   | <u>Amounts</u>     | <u>Averages</u>    | <u>Medians</u> |
|---|--------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 16:            | <b>\$1,761,507</b> | <b>\$2,548,768</b> | <b>\$</b>      |
| Per Capita Beginning Retained Earnings for FY 16: | <b>\$49</b>        | <b>\$39</b>        | <b>\$</b>      |
| Revenue Collected During FY 16:                   | <b>\$3,604,739</b> | <b>\$1,695,637</b> | <b>\$</b>      |
| Expenditures During FY 16:                        | <b>\$3,785,489</b> | <b>\$1,927,405</b> | <b>\$</b>      |
| Per Capita Revenue:                               | <b>\$101</b>       | <b>\$41</b>        | <b>\$</b>      |
| Per Capita Expenditures:                          | <b>\$106</b>       | <b>\$43</b>        | <b>\$</b>      |
| Operating Income (loss):                          | <b>-\$180,750</b>  | <b>-\$231,768</b>  | <b>\$</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>54.64%</b>      | <b>178.89%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 16:               | <b>\$2,068,405</b> | <b>\$2,452,473</b> | <b>\$</b>      |
| Per Capita Ending Retained Earnings:              | <b>\$58</b>        | <b>\$39</b>        | <b>\$</b>      |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Clinton County**

Unit Code: **014/000/00** County: **Clinton**

Fiscal Year End: **11/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$19,541,523**

Equalized Assessed Valuation: **\$587,770,383**

Population: **37,907**

Employees:

    Full Time: **102**

    Part Time: **93**

    Salaries Paid: **\$6,074,274**

#### 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>\$17,198,654</b> | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | <b>\$454</b>        | \$406           | \$386          |
| Revenue Collected During FY 16:        | <b>\$15,456,917</b> | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | <b>\$14,979,035</b> | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | <b>\$408</b>        | \$522           | \$490          |
| Per Capita Expenditures:               | <b>\$395</b>        | \$505           | \$491          |
| Revenues over (under) Expenditures:    | <b>\$477,882</b>    | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | <b>118.01%</b>      | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | <b>\$17,676,536</b> | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | <b>\$466</b>        | \$422           | \$384          |

##### 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:   | <b>\$452,790</b>    | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | <b>\$17,737,018</b> | \$2,949,011     | \$2,329,068    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$687,977      | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$18           | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.11%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

|                |   |
|----------------|---|
| Full Time:     | <input type="text" value="192"/>          |
| Part Time:     | <input type="text" value="106"/>          |
| Salaries Paid: | <input type="text" value="\$10,193,933"/> |

**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>\$33,987,508</b> | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | <b>\$931</b>        | \$406           | \$386          |
| Revenue Collected During FY 16:        | <b>\$23,387,341</b> | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | <b>\$23,292,960</b> | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | <b>\$641</b>        | \$522           | \$490          |
| Per Capita Expenditures:               | <b>\$638</b>        | \$505           | \$491          |
| Revenues over (under) Expenditures:    | <b>\$94,381</b>     | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | <b>146.32%</b>      | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | <b>\$34,081,889</b> | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | <b>\$934</b>        | \$422           | \$384          |

##### 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:   | <b>\$3,676,333</b>  | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | <b>\$29,379,807</b> | \$2,949,011     | \$2,329,068    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$             | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$             | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$1,935,671    | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$53           | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$326          | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$82,319       | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$2            | \$43            | \$             |
| Operating Income (loss):                          | -\$81,993      | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 2251.82%       | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$1,853,678    | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$51           | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | \$9,437,872    | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | \$484          | \$406           | \$386          |
| Revenue Collected During FY 16:        | \$12,289,944   | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | \$10,596,691   | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | \$630          | \$522           | \$490          |
| Per Capita Expenditures:               | \$543          | \$505           | \$491          |
| Revenues over (under) Expenditures:    | \$1,693,253    | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | 105.08%        | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | \$11,135,125   | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | \$571          | \$422           | \$384          |

##### 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:   | \$9,774,952    | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | \$1,360,172    | \$2,949,011     | \$2,329,068    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$163,409      | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$8            | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Cumberland County**

Unit Code: **018/000/00** County: **Cumberland**

Fiscal Year End: **11/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,589,505**

Equalized Assessed Valuation: **\$137,379,754**

Population: **11,253**

Employees:

    Full Time: **44**

    Part Time: **24**

    Salaries Paid: **\$1,899,094**

#### 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>\$4,428,452</b> | <b>\$17,373,530</b> | <b>\$10,551,051</b> |
| Per Capita Beginning Fund Balance:     | <b>\$394</b>       | <b>\$406</b>        | <b>\$386</b>        |
| Revenue Collected During FY 16:        | <b>\$6,399,900</b> | <b>\$23,365,646</b> | <b>\$14,634,623</b> |
| Expenditures During FY 16:             | <b>\$5,949,563</b> | <b>\$22,877,851</b> | <b>\$13,683,663</b> |
| Per Capita Revenue:                    | <b>\$569</b>       | <b>\$522</b>        | <b>\$490</b>        |
| Per Capita Expenditures:               | <b>\$529</b>       | <b>\$505</b>        | <b>\$491</b>        |
| Revenues over (under) Expenditures:    | <b>\$450,337</b>   | <b>\$487,795</b>    | <b>\$450,337</b>    |
| Ratio of Fund Balance to Expenditures: | <b>82.99%</b>      | <b>84.38%</b>       | <b>80.49%</b>       |
| Ending Fund Balance for FY 16:         | <b>\$4,937,616</b> | <b>\$17,535,569</b> | <b>\$11,560,543</b> |
| Per Capita Ending Fund Balance:        | <b>\$439</b>       | <b>\$422</b>        | <b>\$384</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>\$1,994,837</b> | <b>\$10,637,689</b> | <b>\$7,496,126</b> |
| Total Unrestricted Net Assets: | <b>\$2,712,868</b> | <b>\$2,949,011</b>  | <b>\$2,329,068</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:       | \$251,627      | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$22           | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.17%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Dekalb County**

Unit Code: **019/000/00** County: **Dekalb**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$88,140,900**

Equalized Assessed Valuation: **\$1,741,385,699**

Population: **104,528**

Employees:

    Full Time: **387**

    Part Time: **336**

    Salaries Paid: **\$27,718,188**

#### Blended Component Units

Number Submitted = 1  
Dekalb County Public Building Commission

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>      | <u>Averages</u>     | <u>Medians</u>      |
|--|---------------------|---------------------|---------------------|
| Beginning Fund Balance for FY 16:      | <b>\$34,829,698</b> | <b>\$17,373,530</b> | <b>\$10,551,051</b> |
| Per Capita Beginning Fund Balance:     | <b>\$333</b>        | <b>\$406</b>        | <b>\$386</b>        |
| Revenue Collected During FY 16:        | <b>\$43,952,683</b> | <b>\$23,365,646</b> | <b>\$14,634,623</b> |
| Expenditures During FY 16:             | <b>\$43,940,152</b> | <b>\$22,877,851</b> | <b>\$13,683,663</b> |
| Per Capita Revenue:                    | <b>\$420</b>        | <b>\$522</b>        | <b>\$490</b>        |
| Per Capita Expenditures:               | <b>\$420</b>        | <b>\$505</b>        | <b>\$491</b>        |
| Revenues over (under) Expenditures:    | <b>\$12,531</b>     | <b>\$487,795</b>    | <b>\$450,337</b>    |
| Ratio of Fund Balance to Expenditures: | <b>79.16%</b>       | <b>84.38%</b>       | <b>80.49%</b>       |
| Ending Fund Balance for FY 16:         | <b>\$34,781,789</b> | <b>\$17,535,569</b> | <b>\$11,560,543</b> |
| Per Capita Ending Fund Balance:        | <b>\$333</b>        | <b>\$422</b>        | <b>\$384</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>\$31,039,011</b> | <b>\$10,637,689</b> | <b>\$7,496,126</b> |
| Total Unrestricted Net Assets: | <b>\$5,941,149</b>  | <b>\$2,949,011</b>  | <b>\$2,329,068</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:       | \$36,656,653   | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$351          | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$9,341,326    | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$89           | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$15,098,727   | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$15,132,768   | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$144          | \$41            | \$             |
| Per Capita Expenditures:                          | \$145          | \$43            | \$             |
| Operating Income (loss):                          | -\$34,041      | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 59.17%         | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$8,953,343    | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$86           | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | <b>\$14,310,193</b> | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | <b>\$866</b>        | \$406           | \$386          |
| Revenue Collected During FY 16:        | <b>\$11,951,550</b> | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | <b>\$11,150,475</b> | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | <b>\$724</b>        | \$522           | \$490          |
| Per Capita Expenditures:               | <b>\$675</b>        | \$505           | \$491          |
| Revenues over (under) Expenditures:    | <b>\$801,075</b>    | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | <b>135.52%</b>      | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | <b>\$15,111,268</b> | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | <b>\$915</b>        | \$422           | \$384          |

##### 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:   | <b>\$10,583,599</b> | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | <b>\$4,527,669</b>  | \$2,949,011     | \$2,329,068    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$             | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$             | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Douglas County**

Unit Code: 021/000/00 County: Douglas

Fiscal Year End: 12/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$10,367,940

Equalized Assessed Valuation: \$359,396,016

Population: 19,980

Employees:

    Full Time: 90

    Part Time: 55

    Salaries Paid: \$4,112,986

#### 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:      | \$9,925,653    | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | \$497          | \$406           | \$386          |
| Revenue Collected During FY 16:        | \$10,755,640   | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | \$10,307,478   | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | \$538          | \$522           | \$490          |
| Per Capita Expenditures:               | \$516          | \$505           | \$491          |
| Revenues over (under) Expenditures:    | \$448,162      | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | 102.14%        | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | \$10,528,215   | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | \$527          | \$422           | \$384          |

##### 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:   | \$9,332,297    | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | \$1,205,931    | \$2,949,011     | \$2,329,068    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$1,898,037    | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$95           | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.47%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Greater Than 275,000

#### Local Government Profile

|                                      |                       |                       |
|--------------------------------------|-----------------------|-----------------------|
| <b>Unit Name:</b>                    | Dupage County         |                       |
| <b>Unit Code:</b>                    | 022/000/00            | <b>County:</b> Dupage |
| <b>Fiscal Year End:</b>              | 11/30/2016            |                       |
| <b>Accounting Method:</b>            | Modified Accrual      |                       |
| <b>Appropriation or Budget:</b>      | \$647,133,014         |                       |
| <b>Equalized Assessed Valuation:</b> | \$33,900,296,790      |                       |
| <b>Population:</b>                   | 929,368               |                       |
| <b>Employees:</b>                    |                       |                       |
|                                      | <b>Full Time:</b>     | 2,699                 |
|                                      | <b>Part Time:</b>     | 169                   |
|                                      | <b>Salaries Paid:</b> | \$169,234,156         |

| Blended Component Units |  |
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#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>       | <u>Averages</u> | <u>Medians</u> |
|--|----------------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | <b>\$161,744,945</b> | \$177,135,152   | \$168,542,723  |
| Per Capita Beginning Fund Balance:     | <b>\$174</b>         | \$319           | \$348          |
| Revenue Collected During FY 16:        | <b>\$329,454,001</b> | \$242,764,549   | \$235,011,201  |
| Expenditures During FY 16:             | <b>\$332,715,103</b> | \$233,480,826   | \$219,296,997  |
| Per Capita Revenue:                    | <b>\$354</b>         | \$429           | \$440          |
| Per Capita Expenditures:               | <b>\$358</b>         | \$410           | \$416          |
| Revenues over (under) Expenditures:    | <b>-\$3,261,102</b>  | \$9,283,722     | \$10,044,997   |
| Ratio of Fund Balance to Expenditures: | <b>49.45%</b>        | 78.80%          | 81.47%         |
| Ending Fund Balance for FY 16:         | <b>\$164,522,648</b> | \$177,419,362   | \$172,136,066  |
| Per Capita Ending Fund Balance:        | <b>\$177</b>         | \$319           | \$347          |

##### 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:   | <b>\$119,486,253</b> | \$115,305,270   | \$107,533,087  |
| Total Unrestricted Net Assets: | <b>\$5,785,430</b>   | \$28,117,725    | \$28,613,801   |



## 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>\$493,458,552</b> | <b>\$310,605,176</b> | <b>\$269,614,335</b> |
| Per Capita Debt:                  | <b>\$531</b>         | <b>\$523</b>         | <b>\$531</b>         |
| General Obligation Debt over EAV: | <b>0.52%</b>         | <b>0.85%</b>         | <b>0.66%</b>         |

### Enterprise Funds

|   | <u>Amounts</u>      | <u>Averages</u>     | <u>Medians</u>      |
|---|---------------------|---------------------|---------------------|
| Beginning Retained Earnings for FY 16:            | <b>\$90,997,140</b> | <b>\$75,789,258</b> | <b>\$39,097,383</b> |
| Per Capita Beginning Retained Earnings for FY 16: | <b>\$98</b>         | <b>\$126</b>        | <b>\$72</b>         |
| Revenue Collected During FY 16:                   | <b>\$25,033,439</b> | <b>\$16,265,605</b> | <b>\$16,413,980</b> |
| Expenditures During FY 16:                        | <b>\$25,305,911</b> | <b>\$17,595,464</b> | <b>\$18,234,899</b> |
| Per Capita Revenue:                               | <b>\$27</b>         | <b>\$32</b>         | <b>\$35</b>         |
| Per Capita Expenditures:                          | <b>\$27</b>         | <b>\$35</b>         | <b>\$37</b>         |
| Operating Income (loss):                          | <b>-\$272,472</b>   | <b>-\$1,329,859</b> | <b>-\$971,526</b>   |
| Ratio of Retained Earnings to Expenditures:       | <b>358.51%</b>      | <b>756.05%</b>      | <b>385.64%</b>      |
| Ending Retained Earnings for FY 16:               | <b>\$90,724,668</b> | <b>\$75,160,320</b> | <b>\$38,092,164</b> |
| Per Capita Ending Retained Earnings:              | <b>\$98</b>         | <b>\$125</b>        | <b>\$72</b>         |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

|                               |                  |         |       |
|-------------------------------|------------------|---------|-------|
| Unit Name:                    | Edgar County     |         |       |
| Unit Code:                    | 023/000/00       | County: | Edgar |
| Fiscal Year End:              | 11/30/2016       |         |       |
| Accounting Method:            | Cash With Assets |         |       |
| Appropriation or Budget:      | \$9,456,140      |         |       |
| Equalized Assessed Valuation: | \$318,965,392    |         |       |
| Population:                   | 18,191           |         |       |
| Employees:                    |                  |         |       |
| Full Time:                    | 81               |         |       |
| Part Time:                    | 28               |         |       |
| Salaries Paid:                | \$3,794,667      |         |       |

| Blended Component Units |  |
|-------------------------|--|
|                         |  |

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | \$4,126,655    | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | \$227          | \$406           | \$386          |
| Revenue Collected During FY 16:        | \$11,429,323   | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | \$11,024,355   | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | \$628          | \$522           | \$490          |
| Per Capita Expenditures:               | \$606          | \$505           | \$491          |
| Revenues over (under) Expenditures:    | \$404,968      | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | 41.11%         | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | \$4,531,623    | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | \$249          | \$422           | \$384          |

**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:   | \$797,643      | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | \$3,733,980    | \$2,949,011     | \$2,329,068    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$645,700      | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$35           | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.16%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Less Than 10,000

#### Local Government Profile

|                               |                  |             |         |
|-------------------------------|------------------|-------------|---------|
| Unit Name:                    | Edwards County   |             |         |
| Unit Code:                    | 024/000/00       | County:     | Edwards |
| Fiscal Year End:              | 11/30/2016       |             |         |
| Accounting Method:            | Cash With Assets |             |         |
| Appropriation or Budget:      | \$3,150,000      |             |         |
| Equalized Assessed Valuation: | \$58,458,817     |             |         |
| Population:                   | 6,971            |             |         |
| Employees:                    |                  |             |         |
|                               | Full Time:       | 31          |         |
|                               | Part Time:       | 10          |         |
|                               | Salaries Paid:   | \$1,021,662 |         |

#### Blended Component Units

|  |  |  |  |
|--|--|--|--|
|  |  |  |  |
|--|--|--|--|

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | \$2,935,449    | \$4,774,448     | \$3,779,991    |
| Per Capita Beginning Fund Balance:     | \$421          | \$747           | \$600          |
| Revenue Collected During FY 16:        | \$2,841,641    | \$5,153,408     | \$4,415,986    |
| Expenditures During FY 16:             | \$2,918,590    | \$5,149,301     | \$4,767,380    |
| Per Capita Revenue:                    | \$408          | \$783           | \$635          |
| Per Capita Expenditures:               | \$419          | \$789           | \$630          |
| Revenues over (under) Expenditures:    | -\$76,949      | \$4,107         | -\$54,571      |
| Ratio of Fund Balance to Expenditures: | 97.94%         | 115.18%         | 97.94%         |
| Ending Fund Balance for FY 16:         | \$2,858,500    | \$4,887,376     | \$3,761,812    |
| Per Capita Ending Fund Balance:        | \$410          | \$760           | \$611          |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$             | \$2,844,254     | \$2,418,281    |
| Total Unrestricted Net Assets: | \$2,704,941    | \$1,040,315     | \$1,153,759    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$             | \$596,474       | \$32,348       |
| Per Capita Debt:                  | \$             | \$96            | \$3            |
| General Obligation Debt over EAV: | 0.00%          | 1.00%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$1,060,888    | \$269,704       | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$152          | \$47            | \$             |
| Revenue Collected During FY 16:                   | \$142,852      | \$215,011       | \$             |
| Expenditures During FY 16:                        | \$106,000      | \$228,913       | \$             |
| Per Capita Revenue:                               | \$20           | \$40            | \$             |
| Per Capita Expenditures:                          | \$15           | \$43            | \$             |
| Operating Income (loss):                          | \$36,852       | -\$13,902       | \$             |
| Ratio of Retained Earnings to Expenditures:       | 1035.60%       | 324.88%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$1,097,740    | \$255,803       | \$             |
| Per Capita Ending Retained Earnings:              | \$157          | \$44            | \$             |





# 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>\$1,392,997</b> | <b>\$8,613,933</b> | <b>\$718,296</b> |
| Per Capita Debt:                  | <b>\$41</b>        | <b>\$110</b>       | <b>\$31</b>      |
| General Obligation Debt over EAV: | <b>0.14%</b>       | <b>0.27%</b>       | <b>0.00%</b>     |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u>    | <u>Medians</u> |
|---|----------------|--------------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | <b>\$2,548,768</b> | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | <b>\$39</b>        | \$             |
| Revenue Collected During FY 16:                   | \$             | <b>\$1,695,637</b> | \$             |
| Expenditures During FY 16:                        | \$             | <b>\$1,927,405</b> | \$             |
| Per Capita Revenue:                               | \$             | <b>\$41</b>        | \$             |
| Per Capita Expenditures:                          | \$             | <b>\$43</b>        | \$             |
| Operating Income (loss):                          | \$             | <b>-\$231,768</b>  | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>   | <b>178.89%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 16:               | \$             | <b>\$2,452,473</b> | \$             |
| Per Capita Ending Retained Earnings:              | \$             | <b>\$39</b>        | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

|  |  |
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#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | <b>\$4,745,742</b>  | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | <b>\$214</b>        | \$406           | \$386          |
| Revenue Collected During FY 16:        | <b>\$10,136,665</b> | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | <b>\$9,850,317</b>  | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | <b>\$458</b>        | \$522           | \$490          |
| Per Capita Expenditures:               | <b>\$445</b>        | \$505           | \$491          |
| Revenues over (under) Expenditures:    | <b>\$286,348</b>    | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | <b>51.09%</b>       | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | <b>\$5,032,090</b>  | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | <b>\$227</b>        | \$422           | \$384          |

##### 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:   | <b>\$2,969,693</b> | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | <b>\$2,947,515</b> | \$2,949,011     | \$2,329,068    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$             | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$             | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | <b>\$7,340,481</b> | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | <b>\$531</b>       | \$406           | \$386          |
| Revenue Collected During FY 16:        | <b>\$9,230,571</b> | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | <b>\$7,707,821</b> | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | <b>\$668</b>       | \$522           | \$490          |
| Per Capita Expenditures:               | <b>\$558</b>       | \$505           | \$491          |
| Revenues over (under) Expenditures:    | <b>\$1,522,750</b> | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | <b>114.99%</b>     | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | <b>\$8,863,231</b> | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | <b>\$641</b>       | \$422           | \$384          |

##### 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:   | <b>\$7,149,786</b> | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | <b>\$1,713,445</b> | \$2,949,011     | \$2,329,068    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$             | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$             | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

|                               |                  |         |       |
|-------------------------------|------------------|---------|-------|
| Unit Name:                    | Union County     |         |       |
| Unit Code:                    | 091/000/00       | County: | Union |
| Fiscal Year End:              | 11/30/2016       |         |       |
| Accounting Method:            | Modified Accrual |         |       |
| Appropriation or Budget:      | \$31,426,964     |         |       |
| Equalized Assessed Valuation: | \$191,853,383    |         |       |
| Population:                   | 17,212           |         |       |
| Employees:                    |                  |         |       |
| Full Time:                    | 96               |         |       |
| Part Time:                    |                  |         |       |
| Salaries Paid:                | \$3,472,732      |         |       |

#### Blended Component Units

|  |
|--|
|  |
|--|

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | \$4,796,769    | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | \$279          | \$406           | \$386          |
| Revenue Collected During FY 16:        | \$10,995,594   | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | \$10,874,656   | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | \$639          | \$522           | \$490          |
| Per Capita Expenditures:               | \$632          | \$505           | \$491          |
| Revenues over (under) Expenditures:    | \$120,938      | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | 47.47%         | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | \$5,162,665    | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | \$300          | \$422           | \$384          |

##### 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:   | \$7,004,878    | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | -\$3,678,561   | \$2,949,011     | \$2,329,068    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$15,598,437   | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$906          | \$110           | \$31           |
| General Obligation Debt over EAV: | 7.78%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | \$3,633,598    | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | \$217          | \$406           | \$386          |
| Revenue Collected During FY 16:        | \$6,838,531    | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | \$7,367,436    | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | \$408          | \$522           | \$490          |
| Per Capita Expenditures:               | \$440          | \$505           | \$491          |
| Revenues over (under) Expenditures:    | -\$528,905     | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | 46.31%         | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | \$3,411,593    | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | \$204          | \$422           | \$384          |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$2,582,645    | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | \$828,950      | \$2,949,011     | \$2,329,068    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$523,092      | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$31           | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$892.565      | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$53           | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$302.544      | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$211.399      | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$18           | \$41            | \$             |
| Per Capita Expenditures:                          | \$13           | \$43            | \$             |
| Operating Income (loss):                          | \$91.145       | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 465.33%        | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$983.710      | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$59           | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Richland County**

Unit Code: **080/000/00** County: **Richland**

Fiscal Year End: **11/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$8,576,205**

Equalized Assessed Valuation: **\$207,766,734**

Population: **16,149**

Employees:

    Full Time: **54**

    Part Time: **42**

    Salaries Paid: **\$2,759,474**

#### 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>\$4,165,570</b> | <b>\$17,373,530</b> | <b>\$10,551,051</b> |
| Per Capita Beginning Fund Balance:     | <b>\$258</b>       | <b>\$406</b>        | <b>\$386</b>        |
| Revenue Collected During FY 16:        | <b>\$6,973,437</b> | <b>\$23,365,646</b> | <b>\$14,634,623</b> |
| Expenditures During FY 16:             | <b>\$6,727,719</b> | <b>\$22,877,851</b> | <b>\$13,683,663</b> |
| Per Capita Revenue:                    | <b>\$432</b>       | <b>\$522</b>        | <b>\$490</b>        |
| Per Capita Expenditures:               | <b>\$417</b>       | <b>\$505</b>        | <b>\$491</b>        |
| Revenues over (under) Expenditures:    | <b>\$245,718</b>   | <b>\$487,795</b>    | <b>\$450,337</b>    |
| Ratio of Fund Balance to Expenditures: | <b>65.57%</b>      | <b>84.38%</b>       | <b>80.49%</b>       |
| Ending Fund Balance for FY 16:         | <b>\$4,411,288</b> | <b>\$17,535,569</b> | <b>\$11,560,543</b> |
| Per Capita Ending Fund Balance:        | <b>\$273</b>       | <b>\$422</b>        | <b>\$384</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>\$47,400</b>    | <b>\$10,637,689</b> | <b>\$7,496,126</b> |
| Total Unrestricted Net Assets: | <b>\$4,363,888</b> | <b>\$2,949,011</b>  | <b>\$2,329,068</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:       | \$3,099        | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$             | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

|                               |                    |                     |
|-------------------------------|--------------------|---------------------|
| Unit Name:                    | Rock Island County |                     |
| Unit Code:                    | 081/000/00         | County: Rock Island |
| Fiscal Year End:              | 11/30/2016         |                     |
| Accounting Method:            | Modified Accrual   |                     |
| Appropriation or Budget:      | \$82,700,970       |                     |
| Equalized Assessed Valuation: | \$2,393,600,915    |                     |
| Population:                   | 144,784            |                     |
| Employees:                    |                    |                     |
| Full Time:                    |                    | 568                 |
| Part Time:                    |                    | 163                 |
| Salaries Paid:                |                    | \$32,750,637        |

#### Blended Component Units

Number Submitted = 2  
 Rock Island County Forest Preserve Commission  
 Rock Island Public Building Commission

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | \$22,653,149   | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | \$156          | \$406           | \$386          |
| Revenue Collected During FY 16:        | \$78,382,288   | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | \$78,716,686   | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | \$541          | \$522           | \$490          |
| Per Capita Expenditures:               | \$544          | \$505           | \$491          |
| Revenues over (under) Expenditures:    | -\$334,398     | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | 29.43%         | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | \$23,163,891   | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | \$160          | \$422           | \$384          |

##### 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:   | \$17,436,948   | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | -\$14,923,489  | \$2,949,011     | \$2,329,068    |



# 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>\$101,605,473</b> | <b>\$8,613,933</b> | <b>\$718,296</b> |
| Per Capita Debt:                  | <b>\$702</b>         | <b>\$110</b>       | <b>\$31</b>      |
| General Obligation Debt over EAV: | <b>0.77%</b>         | <b>0.27%</b>       | <b>0.00%</b>     |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u>    | <u>Medians</u> |
|---|----------------|--------------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | <b>\$2,548,768</b> | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | <b>\$39</b>        | \$             |
| Revenue Collected During FY 16:                   | \$             | <b>\$1,695,637</b> | \$             |
| Expenditures During FY 16:                        | \$             | <b>\$1,927,405</b> | \$             |
| Per Capita Revenue:                               | \$             | <b>\$41</b>        | \$             |
| Per Capita Expenditures:                          | \$             | <b>\$43</b>        | \$             |
| Operating Income (loss):                          | \$             | <b>-\$231,768</b>  | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>   | <b>178.89%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 16:               | \$             | <b>\$2,452,473</b> | \$             |
| Per Capita Ending Retained Earnings:              | \$             | <b>\$39</b>        | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | <b>\$9,317,052</b>  | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | <b>\$374</b>        | \$406           | \$386          |
| Revenue Collected During FY 16:        | <b>\$12,520,746</b> | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | <b>\$12,697,628</b> | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | <b>\$503</b>        | \$522           | \$490          |
| Per Capita Expenditures:               | <b>\$510</b>        | \$505           | \$491          |
| Revenues over (under) Expenditures:    | <b>-\$176,882</b>   | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | <b>72.79%</b>       | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | <b>\$9,242,342</b>  | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | <b>\$371</b>        | \$422           | \$384          |

##### 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:   | <b>\$7,336,155</b> | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | <b>\$1,939,937</b> | \$2,949,011     | \$2,329,068    |



# 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>\$81,013</b> | <b>\$8,613,933</b> | <b>\$718,296</b> |
| Per Capita Debt:                  | <b>\$3</b>      | <b>\$110</b>       | <b>\$31</b>      |
| General Obligation Debt over EAV: | <b>0.00%</b>    | <b>0.27%</b>       | <b>0.00%</b>     |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u>    | <u>Medians</u> |
|---|----------------|--------------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | <b>\$2,548,768</b> | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | <b>\$39</b>        | \$             |
| Revenue Collected During FY 16:                   | \$             | <b>\$1,695,637</b> | \$             |
| Expenditures During FY 16:                        | \$             | <b>\$1,927,405</b> | \$             |
| Per Capita Revenue:                               | \$             | <b>\$41</b>        | \$             |
| Per Capita Expenditures:                          | \$             | <b>\$43</b>        | \$             |
| Operating Income (loss):                          | \$             | <b>-\$231,768</b>  | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>   | <b>178.89%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 16:               | \$             | <b>\$2,452,473</b> | \$             |
| Per Capita Ending Retained Earnings:              | \$             | <b>\$39</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>\$73,755,978</b> | <b>\$8,613,933</b> | <b>\$718,296</b> |
| Per Capita Debt:                  | <b>\$374</b>        | <b>\$110</b>       | <b>\$31</b>      |
| General Obligation Debt over EAV: | <b>0.46%</b>        | <b>0.27%</b>       | <b>0.00%</b>     |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u>    | <u>Medians</u> |
|---|----------------|--------------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | <b>\$2,548,768</b> | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | <b>\$39</b>        | \$             |
| Revenue Collected During FY 16:                   | \$             | <b>\$1,695,637</b> | \$             |
| Expenditures During FY 16:                        | \$             | <b>\$1,927,405</b> | \$             |
| Per Capita Revenue:                               | \$             | <b>\$41</b>        | \$             |
| Per Capita Expenditures:                          | \$             | <b>\$43</b>        | \$             |
| Operating Income (loss):                          | \$             | <b>-\$231,768</b>  | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>   | <b>178.89%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 16:               | \$             | <b>\$2,452,473</b> | \$             |
| Per Capita Ending Retained Earnings:              | \$             | <b>\$39</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:       | \$17,312       | \$596,474       | \$32,348       |
| Per Capita Debt:                  | \$2            | \$96            | \$3            |
| General Obligation Debt over EAV: | 0.00%          | 1.00%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$360.970      | \$269,704       | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$50           | \$47            | \$             |
| Revenue Collected During FY 16:                   | \$491.708      | \$215,011       | \$             |
| Expenditures During FY 16:                        | \$480.761      | \$228,913       | \$             |
| Per Capita Revenue:                               | \$68           | \$40            | \$             |
| Per Capita Expenditures:                          | \$67           | \$43            | \$             |
| Operating Income (loss):                          | \$10.947       | -\$13,902       | \$             |
| Ratio of Retained Earnings to Expenditures:       | 77.36%         | 324.88%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$371.917      | \$255,803       | \$             |
| Per Capita Ending Retained Earnings:              | \$52           | \$44            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Less Than 10,000

#### Local Government Profile

Unit Name: **Scott County**

Unit Code: **085/000/00** County: **Scott**

Fiscal Year End: **11/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$11,112,229**

Equalized Assessed Valuation: **\$66,978,171**

Population: **5,092**

Employees:

    Full Time: **75**

    Part Time: **33**

    Salaries Paid: **\$2,436,832**

#### 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>\$4,893,438</b> | <b>\$4,774,448</b> | <b>\$3,779,991</b> |
| Per Capita Beginning Fund Balance:     | <b>\$961</b>       | <b>\$747</b>       | <b>\$600</b>       |
| Revenue Collected During FY 16:        | <b>\$2,981,564</b> | <b>\$5,153,408</b> | <b>\$4,415,986</b> |
| Expenditures During FY 16:             | <b>\$2,671,457</b> | <b>\$5,149,301</b> | <b>\$4,767,380</b> |
| Per Capita Revenue:                    | <b>\$586</b>       | <b>\$783</b>       | <b>\$635</b>       |
| Per Capita Expenditures:               | <b>\$525</b>       | <b>\$789</b>       | <b>\$630</b>       |
| Revenues over (under) Expenditures:    | <b>\$310,107</b>   | <b>\$4,107</b>     | <b>-\$54,571</b>   |
| Ratio of Fund Balance to Expenditures: | <b>195.92%</b>     | <b>115.18%</b>     | <b>97.94%</b>      |
| Ending Fund Balance for FY 16:         | <b>\$5,233,885</b> | <b>\$4,887,376</b> | <b>\$3,761,812</b> |
| Per Capita Ending Fund Balance:        | <b>\$1,028</b>     | <b>\$760</b>       | <b>\$611</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>\$3,962,420</b> | <b>\$2,844,254</b> | <b>\$2,418,281</b> |
| Total Unrestricted Net Assets: | <b>\$1,271,465</b> | <b>\$1,040,315</b> | <b>\$1,153,759</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:       | \$191,757      | \$596,474       | \$32,348       |
| Per Capita Debt:                  | \$38           | \$96            | \$3            |
| General Obligation Debt over EAV: | 0.00%          | 1.00%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$1,353,673    | \$269,704       | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$266          | \$47            | \$             |
| Revenue Collected During FY 16:                   | \$2,464,534    | \$215,011       | \$             |
| Expenditures During FY 16:                        | \$2,689,773    | \$228,913       | \$             |
| Per Capita Revenue:                               | \$484          | \$40            | \$             |
| Per Capita Expenditures:                          | \$528          | \$43            | \$             |
| Operating Income (loss):                          | -\$225,239     | -\$13,902       | \$             |
| Ratio of Retained Earnings to Expenditures:       | 41.95%         | 324.88%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$1,128,434    | \$255,803       | \$             |
| Per Capita Ending Retained Earnings:              | \$222          | \$44            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

Number Submitted = 1  
Airport

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | \$11,034,269   | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | \$482          | \$406           | \$386          |
| Revenue Collected During FY 16:        | \$10,943,209   | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | \$11,254,070   | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | \$478          | \$522           | \$490          |
| Per Capita Expenditures:               | \$492          | \$505           | \$491          |
| Revenues over (under) Expenditures:    | -\$310,861     | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | 95.28%         | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | \$10,723,408   | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | \$468          | \$422           | \$384          |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$6,794,550    | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | \$3,936,131    | \$2,949,011     | \$2,329,068    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$             | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$             | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Less Than 10,000

#### Local Government Profile

|                               |                  |         |       |
|-------------------------------|------------------|---------|-------|
| Unit Name:                    | Stark County     |         |       |
| Unit Code:                    | 087/000/00       | County: | Stark |
| Fiscal Year End:              | 11/30/2016       |         |       |
| Accounting Method:            | Modified Accrual |         |       |
| Appropriation or Budget:      | \$2,727,152      |         |       |
| Equalized Assessed Valuation: | \$128,656,436    |         |       |
| Population:                   | 6,000            |         |       |
| Employees:                    |                  |         |       |
| Full Time:                    | 27               |         |       |
| Part Time:                    | 14               |         |       |
| Salaries Paid:                | \$1,303,800      |         |       |

#### Blended Component Units

|  |  |  |  |
|--|--|--|--|
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#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | \$2,472,664    | \$4,774,448     | \$3,779,991    |
| Per Capita Beginning Fund Balance:     | \$412          | \$747           | \$600          |
| Revenue Collected During FY 16:        | \$3,618,936    | \$5,153,408     | \$4,415,986    |
| Expenditures During FY 16:             | \$3,673,507    | \$5,149,301     | \$4,767,380    |
| Per Capita Revenue:                    | \$603          | \$783           | \$635          |
| Per Capita Expenditures:               | \$612          | \$789           | \$630          |
| Revenues over (under) Expenditures:    | -\$54,571      | \$4,107         | -\$54,571      |
| Ratio of Fund Balance to Expenditures: | 65.92%         | 115.18%         | 97.94%         |
| Ending Fund Balance for FY 16:         | \$2,421,428    | \$4,887,376     | \$3,761,812    |
| Per Capita Ending Fund Balance:        | \$404          | \$760           | \$611          |

##### 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:   | \$1,827,804    | \$2,844,254     | \$2,418,281    |
| Total Unrestricted Net Assets: | \$265,875      | \$1,040,315     | \$1,153,759    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$82,116       | \$596,474       | \$32,348       |
| Per Capita Debt:                  | \$14           | \$96            | \$3            |
| General Obligation Debt over EAV: | 0.00%          | 1.00%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$269,704       | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$47            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$215,011       | \$             |
| Expenditures During FY 16:                        | \$             | \$228,913       | \$             |
| Per Capita Revenue:                               | \$             | \$40            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$13,902       | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 324.88%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$255,803       | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$44            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **St. Clair County**

Unit Code: **088/000/00** County: **St. Clair**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$185,537,870**

Equalized Assessed Valuation: **\$3,488,098,388**

Population: **270,259**

Employees:

    Full Time: **758**

    Part Time: **150**

    Salaries Paid: **\$36,470,944**

#### Blended Component Units

Number Submitted = 1  
 Public Building Commission

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>       | <u>Averages</u>     | <u>Medians</u>      |
|--|----------------------|---------------------|---------------------|
| Beginning Fund Balance for FY 16:      | <b>\$134,416,013</b> | <b>\$17,373,530</b> | <b>\$10,551,051</b> |
| Per Capita Beginning Fund Balance:     | <b>\$497</b>         | <b>\$406</b>        | <b>\$386</b>        |
| Revenue Collected During FY 16:        | <b>\$89,064,649</b>  | <b>\$23,365,646</b> | <b>\$14,634,623</b> |
| Expenditures During FY 16:             | <b>\$92,598,673</b>  | <b>\$22,877,851</b> | <b>\$13,683,663</b> |
| Per Capita Revenue:                    | <b>\$330</b>         | <b>\$522</b>        | <b>\$490</b>        |
| Per Capita Expenditures:               | <b>\$343</b>         | <b>\$505</b>        | <b>\$491</b>        |
| Revenues over (under) Expenditures:    | <b>-\$3,534,024</b>  | <b>\$487,795</b>    | <b>\$450,337</b>    |
| Ratio of Fund Balance to Expenditures: | <b>120.82%</b>       | <b>84.38%</b>       | <b>80.49%</b>       |
| Ending Fund Balance for FY 16:         | <b>\$111,875,119</b> | <b>\$17,535,569</b> | <b>\$11,560,543</b> |
| Per Capita Ending Fund Balance:        | <b>\$414</b>         | <b>\$422</b>        | <b>\$384</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>\$109,923,310</b> | <b>\$10,637,689</b> | <b>\$7,496,126</b> |
| Total Unrestricted Net Assets: | <b>-\$4,275,870</b>  | <b>\$2,949,011</b>  | <b>\$2,329,068</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>\$112,842,034</b> | <b>\$8,613,933</b> | <b>\$718,296</b> |
| Per Capita Debt:                  | <b>\$418</b>         | <b>\$110</b>       | <b>\$31</b>      |
| General Obligation Debt over EAV: | <b>1.51%</b>         | <b>0.27%</b>       | <b>0.00%</b>     |

### Enterprise Funds

|   | <u>Amounts</u>       | <u>Averages</u>    | <u>Medians</u> |
|---|----------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 16:            | <b>\$66,884,236</b>  | <b>\$2,548,768</b> | <b>\$</b>      |
| Per Capita Beginning Retained Earnings for FY 16: | <b>\$247</b>         | <b>\$39</b>        | <b>\$</b>      |
| Revenue Collected During FY 16:                   | <b>\$2,019,359</b>   | <b>\$1,695,637</b> | <b>\$</b>      |
| Expenditures During FY 16:                        | <b>\$15,072,517</b>  | <b>\$1,927,405</b> | <b>\$</b>      |
| Per Capita Revenue:                               | <b>\$7</b>           | <b>\$41</b>        | <b>\$</b>      |
| Per Capita Expenditures:                          | <b>\$56</b>          | <b>\$43</b>        | <b>\$</b>      |
| Operating Income (loss):                          | <b>-\$13,053,158</b> | <b>-\$231,768</b>  | <b>\$</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>410.91%</b>       | <b>178.89%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 16:               | <b>\$61,933,918</b>  | <b>\$2,452,473</b> | <b>\$</b>      |
| Per Capita Ending Retained Earnings:              | <b>\$229</b>         | <b>\$39</b>        | <b>\$</b>      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Less Than 10,000

**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>\$3,157,881</b> | \$4,774,448     | \$3,779,991    |
| Per Capita Beginning Fund Balance:     | <b>\$526</b>       | \$747           | \$600          |
| Revenue Collected During FY 16:        | <b>\$4,280,776</b> | \$5,153,408     | \$4,415,986    |
| Expenditures During FY 16:             | <b>\$4,767,380</b> | \$5,149,301     | \$4,767,380    |
| Per Capita Revenue:                    | <b>\$713</b>       | \$783           | \$635          |
| Per Capita Expenditures:               | <b>\$794</b>       | \$789           | \$630          |
| Revenues over (under) Expenditures:    | <b>-\$486,604</b>  | \$4,107         | -\$54,571      |
| Ratio of Fund Balance to Expenditures: | <b>56.03%</b>      | 115.18%         | 97.94%         |
| Ending Fund Balance for FY 16:         | <b>\$2,671,277</b> | \$4,887,376     | \$3,761,812    |
| Per Capita Ending Fund Balance:        | <b>\$445</b>       | \$760           | \$611          |

**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:   | <b>\$1,928,603</b> | \$2,844,254     | \$2,418,281    |
| Total Unrestricted Net Assets: | <b>\$62,814</b>    | \$1,040,315     | \$1,153,759    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$             | \$596,474       | \$32,348       |
| Per Capita Debt:                  | \$             | \$96            | \$3            |
| General Obligation Debt over EAV: | 0.00%          | 1.00%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$269,704       | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$47            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$215,011       | \$             |
| Expenditures During FY 16:                        | \$             | \$228,913       | \$             |
| Per Capita Revenue:                               | \$             | \$40            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$13,902       | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 324.88%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$255,803       | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$44            | \$             |





# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$853,389      | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$6            | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.01%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Less Than 10,000

#### Local Government Profile

Unit Name: **Pulaski County**

Unit Code: **077/000/00** County: **Pulaski**

Fiscal Year End: **11/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$11,937,229**

Equalized Assessed Valuation: **\$36,522,571**

Population: **6,161**

Employees:

**Full Time:** **140**

**Part Time:** **2**

**Salaries Paid:** **\$5,187,257**

#### 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>\$3,695,961</b>  | <b>\$4,774,448</b> | <b>\$3,779,991</b> |
| Per Capita Beginning Fund Balance:     | <b>\$600</b>        | <b>\$747</b>       | <b>\$600</b>       |
| Revenue Collected During FY 16:        | <b>\$12,726,366</b> | <b>\$5,153,408</b> | <b>\$4,415,986</b> |
| Expenditures During FY 16:             | <b>\$14,343,524</b> | <b>\$5,149,301</b> | <b>\$4,767,380</b> |
| Per Capita Revenue:                    | <b>\$2,066</b>      | <b>\$783</b>       | <b>\$635</b>       |
| Per Capita Expenditures:               | <b>\$2,328</b>      | <b>\$789</b>       | <b>\$630</b>       |
| Revenues over (under) Expenditures:    | <b>-\$1,617,158</b> | <b>\$4,107</b>     | <b>-\$54,571</b>   |
| Ratio of Fund Balance to Expenditures: | <b>26.23%</b>       | <b>115.18%</b>     | <b>97.94%</b>      |
| Ending Fund Balance for FY 16:         | <b>\$3,761,812</b>  | <b>\$4,887,376</b> | <b>\$3,761,812</b> |
| Per Capita Ending Fund Balance:        | <b>\$611</b>        | <b>\$760</b>       | <b>\$611</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>\$1,362,632</b>  | <b>\$2,844,254</b> | <b>\$2,418,281</b> |
| Total Unrestricted Net Assets: | <b>-\$1,728,384</b> | <b>\$1,040,315</b> | <b>\$1,153,759</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>\$8,090,385</b> | \$596,474       | \$32,348       |
| Per Capita Debt:                  | <b>\$1,313</b>     | \$96            | \$3            |
| General Obligation Debt over EAV: | <b>14.83%</b>      | 1.00%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u>   | <u>Averages</u> | <u>Medians</u> |
|---|------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | <b>\$691.838</b> | \$269,704       | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | <b>\$112</b>     | \$47            | \$             |
| Revenue Collected During FY 16:                   | <b>\$12.098</b>  | \$215,011       | \$             |
| Expenditures During FY 16:                        | <b>\$22.946</b>  | \$228,913       | \$             |
| Per Capita Revenue:                               | <b>\$2</b>       | \$40            | \$             |
| Per Capita Expenditures:                          | <b>\$4</b>       | \$43            | \$             |
| Operating Income (loss):                          | <b>-\$10.848</b> | -\$13,902       | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>2967.79%</b>  | 324.88%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | <b>\$680.990</b> | \$255,803       | \$             |
| Per Capita Ending Retained Earnings:              | <b>\$111</b>     | \$44            | \$             |





# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$3,092,624    | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$38           | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$771.855      | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$10           | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$272.015      | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$210.913      | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$3            | \$41            | \$             |
| Per Capita Expenditures:                          | \$3            | \$43            | \$             |
| Operating Income (loss):                          | \$61.102       | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 416.27%        | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$877.957      | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$11           | \$39            | \$             |





# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$             | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$             | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

|                               |                  |                |
|-------------------------------|------------------|----------------|
| Unit Name:                    | Warren County    |                |
| Unit Code:                    | 094/000/00       | County: Warren |
| Fiscal Year End:              | 11/30/2016       |                |
| Accounting Method:            | Modified Accrual |                |
| Appropriation or Budget:      | \$10,280,632     |                |
| Equalized Assessed Valuation: | \$301,207,671    |                |
| Population:                   | 17,527           |                |
| Employees:                    |                  |                |
| Full Time:                    | 61               |                |
| Part Time:                    | 17               |                |
| Salaries Paid:                | \$2,571,864      |                |

#### Blended Component Units

Number Submitted = 1  
911

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | \$8,332,431    | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | \$475          | \$406           | \$386          |
| Revenue Collected During FY 16:        | \$8,459,951    | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | \$8,823,712    | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | \$483          | \$522           | \$490          |
| Per Capita Expenditures:               | \$503          | \$505           | \$491          |
| Revenues over (under) Expenditures:    | -\$363,761     | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | 90.31%         | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | \$7,968,670    | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | \$455          | \$422           | \$384          |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$6,837,960    | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | \$1,139,229    | \$2,949,011     | \$2,329,068    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$41,162       | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$2            | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |





# 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>\$895,000</b> | <b>\$8,613,933</b> | <b>\$718,296</b> |
| Per Capita Debt:                  | <b>\$63</b>      | <b>\$110</b>       | <b>\$31</b>      |
| General Obligation Debt over EAV: | <b>0.36%</b>     | <b>0.27%</b>       | <b>0.00%</b>     |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u>    | <u>Medians</u> |
|---|----------------|--------------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | <b>\$2,548,768</b> | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | <b>\$39</b>        | \$             |
| Revenue Collected During FY 16:                   | \$             | <b>\$1,695,637</b> | \$             |
| Expenditures During FY 16:                        | \$             | <b>\$1,927,405</b> | \$             |
| Per Capita Revenue:                               | \$             | <b>\$41</b>        | \$             |
| Per Capita Expenditures:                          | \$             | <b>\$43</b>        | \$             |
| Operating Income (loss):                          | \$             | <b>-\$231,768</b>  | \$             |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>   | <b>178.89%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 16:               | \$             | <b>\$2,452,473</b> | \$             |
| Per Capita Ending Retained Earnings:              | \$             | <b>\$39</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:       | \$133,879      | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$8            | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |





# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$             | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$             | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$302.803      | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$21           | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$813.332      | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$991.341      | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$57           | \$41            | \$             |
| Per Capita Expenditures:                          | \$69           | \$43            | \$             |
| Operating Income (loss):                          | -\$178.009     | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 16.10%         | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$159.588      | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$11           | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

|                               |                  |              |           |
|-------------------------------|------------------|--------------|-----------|
| Unit Name:                    | Whiteside County |              |           |
| Unit Code:                    | 098/000/00       | County:      | Whiteside |
| Fiscal Year End:              | 11/30/2016       |              |           |
| Accounting Method:            | Modified Accrual |              |           |
| Appropriation or Budget:      | \$33,227,028     |              |           |
| Equalized Assessed Valuation: | \$775,715,632    |              |           |
| Population:                   | 56,536           |              |           |
| Employees:                    |                  |              |           |
|                               | Full Time:       | 353          |           |
|                               | Part Time:       | 96           |           |
|                               | Salaries Paid:   | \$14,237,211 |           |

#### Blended Component Units

Number Submitted = 1  
 E911

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | \$29,911,633   | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | \$529          | \$406           | \$386          |
| Revenue Collected During FY 16:        | \$31,953,236   | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | \$30,813,343   | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | \$565          | \$522           | \$490          |
| Per Capita Expenditures:               | \$545          | \$505           | \$491          |
| Revenues over (under) Expenditures:    | \$1,139,893    | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | 100.77%        | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | \$31,051,526   | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | \$549          | \$422           | \$384          |

##### 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:   | \$20,303,537   | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | \$2,291,656    | \$2,949,011     | \$2,329,068    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$28,261       | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$             | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Greater Than 275,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>       | <u>Averages</u> | <u>Medians</u> |
|--|----------------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | <b>\$253,712,252</b> | \$177,135,152   | \$168,542,723  |
| Per Capita Beginning Fund Balance:     | <b>\$367</b>         | \$319           | \$348          |
| Revenue Collected During FY 16:        | <b>\$302,402,312</b> | \$242,764,549   | \$235,011,201  |
| Expenditures During FY 16:             | <b>\$283,492,992</b> | \$233,480,826   | \$219,296,997  |
| Per Capita Revenue:                    | <b>\$438</b>         | \$429           | \$440          |
| Per Capita Expenditures:               | <b>\$410</b>         | \$410           | \$416          |
| Revenues over (under) Expenditures:    | <b>\$18,909,320</b>  | \$9,283,722     | \$10,044,997   |
| Ratio of Fund Balance to Expenditures: | <b>86.86%</b>        | 78.80%          | 81.47%         |
| Ending Fund Balance for FY 16:         | <b>\$246,244,303</b> | \$177,419,362   | \$172,136,066  |
| Per Capita Ending Fund Balance:        | <b>\$356</b>         | \$319           | \$347          |

##### 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:   | <b>\$125,126,916</b> | \$115,305,270   | \$107,533,087  |
| Total Unrestricted Net Assets: | <b>\$38,897,753</b>  | \$28,117,725    | \$28,613,801   |



# 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>\$560,879,327</b> | <b>\$310,605,176</b> | <b>\$269,614,335</b> |
| Per Capita Debt:                  | <b>\$812</b>         | <b>\$523</b>         | <b>\$531</b>         |
| General Obligation Debt over EAV: | <b>1.77%</b>         | <b>0.85%</b>         | <b>0.66%</b>         |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u>     | <u>Medians</u>      |
|---|----------------|---------------------|---------------------|
| Beginning Retained Earnings for FY 16:            | \$             | <b>\$75,789,258</b> | <b>\$39,097,383</b> |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | <b>\$126</b>        | <b>\$72</b>         |
| Revenue Collected During FY 16:                   | \$             | <b>\$16,265,605</b> | <b>\$16,413,980</b> |
| Expenditures During FY 16:                        | \$             | <b>\$17,595,464</b> | <b>\$18,234,899</b> |
| Per Capita Revenue:                               | \$             | <b>\$32</b>         | <b>\$35</b>         |
| Per Capita Expenditures:                          | \$             | <b>\$35</b>         | <b>\$37</b>         |
| Operating Income (loss):                          | \$             | <b>-\$1,329,859</b> | <b>-\$971,526</b>   |
| Ratio of Retained Earnings to Expenditures:       | <b>0.00%</b>   | <b>756.05%</b>      | <b>385.64%</b>      |
| Ending Retained Earnings for FY 16:               | \$             | <b>\$75,160,320</b> | <b>\$38,092,164</b> |
| Per Capita Ending Retained Earnings:              | \$             | <b>\$125</b>        | <b>\$72</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:       | \$27,292,866   | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$404          | \$110           | \$31           |
| General Obligation Debt over EAV: | 2.54%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |





# 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>\$168,754,483</b> | <b>\$310,605,176</b> | <b>\$269,614,335</b> |
| Per Capita Debt:                  | <b>\$572</b>         | <b>\$523</b>         | <b>\$531</b>         |
| General Obligation Debt over EAV: | <b>0.50%</b>         | <b>0.85%</b>         | <b>0.66%</b>         |

#### Enterprise Funds

|   | <u>Amounts</u>      | <u>Averages</u>     | <u>Medians</u>      |
|---|---------------------|---------------------|---------------------|
| Beginning Retained Earnings for FY 16:            | <b>\$13,479,990</b> | <b>\$75,789,258</b> | <b>\$39,097,383</b> |
| Per Capita Beginning Retained Earnings for FY 16: | <b>\$46</b>         | <b>\$126</b>        | <b>\$72</b>         |
| Revenue Collected During FY 16:                   | <b>\$19,896,421</b> | <b>\$16,265,605</b> | <b>\$16,413,980</b> |
| Expenditures During FY 16:                        | <b>\$21,989,225</b> | <b>\$17,595,464</b> | <b>\$18,234,899</b> |
| Per Capita Revenue:                               | <b>\$67</b>         | <b>\$32</b>         | <b>\$35</b>         |
| Per Capita Expenditures:                          | <b>\$74</b>         | <b>\$35</b>         | <b>\$37</b>         |
| Operating Income (loss):                          | <b>-\$2,092,804</b> | <b>-\$1,329,859</b> | <b>-\$971,526</b>   |
| Ratio of Retained Earnings to Expenditures:       | <b>61.81%</b>       | <b>756.05%</b>      | <b>385.64%</b>      |
| Ending Retained Earnings for FY 16:               | <b>\$13,591,139</b> | <b>\$75,160,320</b> | <b>\$38,092,164</b> |
| Per Capita Ending Retained Earnings:              | <b>\$46</b>         | <b>\$125</b>        | <b>\$72</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>\$9,305,000</b> | <b>\$8,613,933</b> | <b>\$718,296</b> |
| Per Capita Debt:                  | <b>\$204</b>       | <b>\$110</b>       | <b>\$31</b>      |
| General Obligation Debt over EAV: | <b>0.00%</b>       | <b>0.27%</b>       | <b>0.00%</b>     |

#### Enterprise Funds

|   | <u>Amounts</u>     | <u>Averages</u>    | <u>Medians</u> |
|---|--------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 16:            | <b>\$4,561.638</b> | <b>\$2,548,768</b> | <b>\$</b>      |
| Per Capita Beginning Retained Earnings for FY 16: | <b>\$100</b>       | <b>\$39</b>        | <b>\$</b>      |
| Revenue Collected During FY 16:                   | <b>\$7,366.051</b> | <b>\$1,695,637</b> | <b>\$</b>      |
| Expenditures During FY 16:                        | <b>\$6,660.133</b> | <b>\$1,927,405</b> | <b>\$</b>      |
| Per Capita Revenue:                               | <b>\$161</b>       | <b>\$41</b>        | <b>\$</b>      |
| Per Capita Expenditures:                          | <b>\$146</b>       | <b>\$43</b>        | <b>\$</b>      |
| Operating Income (loss):                          | <b>\$705.918</b>   | <b>-\$231,768</b>  | <b>\$</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>79.09%</b>      | <b>178.89%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 16:               | <b>\$5,267.556</b> | <b>\$2,452,473</b> | <b>\$</b>      |
| Per Capita Ending Retained Earnings:              | <b>\$115</b>       | <b>\$39</b>        | <b>\$</b>      |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

|                |  |
|----------------|--|
| Full Time:     | <input type="text" value="70"/>          |
| Part Time:     | <input type="text" value="52"/>          |
| Salaries Paid: | <input type="text" value="\$3,796,444"/> |

#### Blended Component Units

Number Submitted = 1  
 Mercer County Public Building Commission

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | <b>\$5,520,819</b>  | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | <b>\$336</b>        | \$406           | \$386          |
| Revenue Collected During FY 16:        | <b>\$9,931,690</b>  | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | <b>\$10,825,082</b> | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | <b>\$604</b>        | \$522           | \$490          |
| Per Capita Expenditures:               | <b>\$659</b>        | \$505           | \$491          |
| Revenues over (under) Expenditures:    | <b>-\$893,392</b>   | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | <b>45.95%</b>       | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | <b>\$4,973,773</b>  | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | <b>\$303</b>        | \$422           | \$384          |

##### 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:   | <b>\$5,000,239</b> | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | <b>\$2,329,068</b> | \$2,949,011     | \$2,329,068    |



# 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>\$7,874,855</b> | <b>\$8,613,933</b> | <b>\$718,296</b> |
| Per Capita Debt:                  | <b>\$479</b>       | <b>\$110</b>       | <b>\$31</b>      |
| General Obligation Debt over EAV: | <b>0.00%</b>       | <b>0.27%</b>       | <b>0.00%</b>     |

#### Enterprise Funds

|   | <u>Amounts</u>   | <u>Averages</u>    | <u>Medians</u> |
|---|------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 16:            | <b>\$917.600</b> | <b>\$2,548,768</b> | <b>\$</b>      |
| Per Capita Beginning Retained Earnings for FY 16: | <b>\$56</b>      | <b>\$39</b>        | <b>\$</b>      |
| Revenue Collected During FY 16:                   | <b>\$884.066</b> | <b>\$1,695,637</b> | <b>\$</b>      |
| Expenditures During FY 16:                        | <b>\$844.597</b> | <b>\$1,927,405</b> | <b>\$</b>      |
| Per Capita Revenue:                               | <b>\$54</b>      | <b>\$41</b>        | <b>\$</b>      |
| Per Capita Expenditures:                          | <b>\$51</b>      | <b>\$43</b>        | <b>\$</b>      |
| Operating Income (loss):                          | <b>\$39.469</b>  | <b>-\$231,768</b>  | <b>\$</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>113.32%</b>   | <b>178.89%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 16:               | <b>\$957.069</b> | <b>\$2,452,473</b> | <b>\$</b>      |
| Per Capita Ending Retained Earnings:              | <b>\$58</b>      | <b>\$39</b>        | <b>\$</b>      |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

|                               |                  |               |
|-------------------------------|------------------|---------------|
| Unit Name:                    | Logan County     |               |
| Unit Code:                    | 054/000/00       | County: Logan |
| Fiscal Year End:              | 11/30/2016       |               |
| Accounting Method:            | Modified Accrual |               |
| Appropriation or Budget:      | \$15,647,720     |               |
| Equalized Assessed Valuation: | \$500,391,719    |               |
| Population:                   | 29,527           |               |
| Employees:                    |                  |               |
| Full Time:                    | 156              |               |
| Part Time:                    | 79               |               |
| Salaries Paid:                | \$5,999,441      |               |

| Blended Component Units |
|-------------------------|
|                         |

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | \$10,049,033   | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | \$340          | \$406           | \$386          |
| Revenue Collected During FY 16:        | \$13,428,417   | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | \$13,469,921   | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | \$455          | \$522           | \$490          |
| Per Capita Expenditures:               | \$456          | \$505           | \$491          |
| Revenues over (under) Expenditures:    | -\$41,504      | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | 74.65%         | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | \$10,055,066   | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | \$341          | \$422           | \$384          |

**Equity**

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

**Net Assets**

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$4,976,537    | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | \$3,319,967    | \$2,949,011     | \$2,329,068    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$1,176,081    | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$40           | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

|                               |                  |         |       |
|-------------------------------|------------------|---------|-------|
| Unit Name:                    | Macon County     |         |       |
| Unit Code:                    | 055/000/00       | County: | Macon |
| Fiscal Year End:              | 11/30/2016       |         |       |
| Accounting Method:            | Modified Accrual |         |       |
| Appropriation or Budget:      | \$76,943,405     |         |       |
| Equalized Assessed Valuation: | \$1,579,073,668  |         |       |
| Population:                   | 106,550          |         |       |
| Employees:                    |                  |         |       |
| Full Time:                    | 477              |         |       |
| Part Time:                    | 39               |         |       |
| Salaries Paid:                | \$22,879,169     |         |       |

#### Blended Component Units

Number Submitted = 1  
Decatur Public Building Commission

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | \$28,650,267   | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | \$269          | \$406           | \$386          |
| Revenue Collected During FY 16:        | \$58,979,724   | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | \$56,763,566   | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | \$554          | \$522           | \$490          |
| Per Capita Expenditures:               | \$533          | \$505           | \$491          |
| Revenues over (under) Expenditures:    | \$2,216,158    | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | 54.98%         | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | \$31,206,916   | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | \$293          | \$422           | \$384          |

##### 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:   | \$18,421,060   | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | -\$311,284     | \$2,949,011     | \$2,329,068    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$330,000      | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$3            | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$4,427,997    | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$42           | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$4,436,982    | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$4,731,031    | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$42           | \$41            | \$             |
| Per Capita Expenditures:                          | \$44           | \$43            | \$             |
| Operating Income (loss):                          | -\$294,049     | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 87.38%         | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$4,133,948    | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$39           | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

|                               |                  |                  |
|-------------------------------|------------------|------------------|
| Unit Name:                    | Macoupin County  |                  |
| Unit Code:                    | 056/000/00       | County: Macoupin |
| Fiscal Year End:              | 8/31/2016        |                  |
| Accounting Method:            | Cash With Assets |                  |
| Appropriation or Budget:      | \$26,964,362     |                  |
| Equalized Assessed Valuation: | \$587,457,897    |                  |
| Population:                   | 46,045           |                  |
| Employees:                    |                  |                  |
| Full Time:                    | 178              |                  |
| Part Time:                    | 65               |                  |
| Salaries Paid:                | \$8,456,702      |                  |

#### 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:      | \$14,253,478   | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | \$310          | \$406           | \$386          |
| Revenue Collected During FY 16:        | \$14,669,536   | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | \$14,175,780   | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | \$319          | \$522           | \$490          |
| Per Capita Expenditures:               | \$308          | \$505           | \$491          |
| Revenues over (under) Expenditures:    | \$493,756      | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | 104.09%        | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | \$14,755,234   | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | \$320          | \$422           | \$384          |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$6,484,537    | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | \$8,270,697    | \$2,949,011     | \$2,329,068    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$424,258      | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$9            | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.06%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>       | <u>Averages</u> | <u>Medians</u> |
|--|----------------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | <b>\$124,029,351</b> | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | <b>\$467</b>         | \$406           | \$386          |
| Revenue Collected During FY 16:        | <b>\$106,315,640</b> | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | <b>\$101,321,879</b> | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | <b>\$400</b>         | \$522           | \$490          |
| Per Capita Expenditures:               | <b>\$381</b>         | \$505           | \$491          |
| Revenues over (under) Expenditures:    | <b>\$4,993,761</b>   | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | <b>127.34%</b>       | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | <b>\$129,023,112</b> | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | <b>\$485</b>         | \$422           | \$384          |

##### 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:   | <b>\$98,761,768</b> | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | <b>\$26,316,713</b> | \$2,949,011     | \$2,329,068    |



# 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>\$1,870,000</b> | <b>\$8,613,933</b> | <b>\$718,296</b> |
| Per Capita Debt:                  | <b>\$7</b>         | <b>\$110</b>       | <b>\$31</b>      |
| General Obligation Debt over EAV: | <b>0.00%</b>       | <b>0.27%</b>       | <b>0.00%</b>     |

#### Enterprise Funds

|   | <u>Amounts</u>      | <u>Averages</u>    | <u>Medians</u> |
|---|---------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 16:            | <b>\$23,533,488</b> | <b>\$2,548,768</b> | <b>\$</b>      |
| Per Capita Beginning Retained Earnings for FY 16: | <b>\$89</b>         | <b>\$39</b>        | <b>\$</b>      |
| Revenue Collected During FY 16:                   | <b>\$3,454,610</b>  | <b>\$1,695,637</b> | <b>\$</b>      |
| Expenditures During FY 16:                        | <b>\$3,524,733</b>  | <b>\$1,927,405</b> | <b>\$</b>      |
| Per Capita Revenue:                               | <b>\$13</b>         | <b>\$41</b>        | <b>\$</b>      |
| Per Capita Expenditures:                          | <b>\$13</b>         | <b>\$43</b>        | <b>\$</b>      |
| Operating Income (loss):                          | <b>-\$70.123</b>    | <b>-\$231,768</b>  | <b>\$</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>665.68%</b>      | <b>178.89%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 16:               | <b>\$23,463,365</b> | <b>\$2,452,473</b> | <b>\$</b>      |
| Per Capita Ending Retained Earnings:              | <b>\$88</b>         | <b>\$39</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:       | \$2,636,438    | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$69           | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>     | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | <b>\$6,389,413</b> | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | <b>\$518</b>       | \$406           | \$386          |
| Revenue Collected During FY 16:        | <b>\$7,221,973</b> | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | <b>\$6,931,323</b> | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | <b>\$586</b>       | \$522           | \$490          |
| Per Capita Expenditures:               | <b>\$562</b>       | \$505           | \$491          |
| Revenues over (under) Expenditures:    | <b>\$290,650</b>   | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | <b>96.38%</b>      | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | <b>\$6,680,063</b> | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | <b>\$542</b>       | \$422           | \$384          |

##### 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:   | <b>\$2,975,784</b> | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | <b>\$751,937</b>   | \$2,949,011     | \$2,329,068    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$282,599      | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$23           | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.02%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

#### Blended Component Units

Number Submitted = 1  
Public Building Commission

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | \$9,806,207    | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | \$726          | \$406           | \$386          |
| Revenue Collected During FY 16:        | \$8,159,677    | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | \$8,876,776    | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | \$604          | \$522           | \$490          |
| Per Capita Expenditures:               | \$657          | \$505           | \$491          |
| Revenues over (under) Expenditures:    | -\$717,099     | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | 111.04%        | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | \$9,856,484    | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | \$730          | \$422           | \$384          |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$4,958,964    | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | \$111,403      | \$2,949,011     | \$2,329,068    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$858,102      | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$64           | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$633.864      | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$47           | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$315.082      | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$343.175      | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$23           | \$41            | \$             |
| Per Capita Expenditures:                          | \$25           | \$43            | \$             |
| Operating Income (loss):                          | -\$28.093      | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 176.52%        | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$605.771      | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$45           | \$39            | \$             |





# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$             | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$             | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |





# 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>\$8,484,833</b> | <b>\$8,613,933</b> | <b>\$718,296</b> |
| Per Capita Debt:                  | <b>\$274</b>       | <b>\$110</b>       | <b>\$31</b>      |
| General Obligation Debt over EAV: | <b>0.00%</b>       | <b>0.27%</b>       | <b>0.00%</b>     |

#### Enterprise Funds

|   | <u>Amounts</u>     | <u>Averages</u>    | <u>Medians</u> |
|---|--------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 16:            | <b>\$5,051,530</b> | <b>\$2,548,768</b> | <b>\$</b>      |
| Per Capita Beginning Retained Earnings for FY 16: | <b>\$163</b>       | <b>\$39</b>        | <b>\$</b>      |
| Revenue Collected During FY 16:                   | <b>\$6,145,539</b> | <b>\$1,695,637</b> | <b>\$</b>      |
| Expenditures During FY 16:                        | <b>\$6,406,999</b> | <b>\$1,927,405</b> | <b>\$</b>      |
| Per Capita Revenue:                               | <b>\$198</b>       | <b>\$41</b>        | <b>\$</b>      |
| Per Capita Expenditures:                          | <b>\$207</b>       | <b>\$43</b>        | <b>\$</b>      |
| Operating Income (loss):                          | <b>-\$261,460</b>  | <b>-\$231,768</b>  | <b>\$</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>81.77%</b>      | <b>178.89%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 16:               | <b>\$5,239,014</b> | <b>\$2,452,473</b> | <b>\$</b>      |
| Per Capita Ending Retained Earnings:              | <b>\$169</b>       | <b>\$39</b>        | <b>\$</b>      |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Greater Than 275,000

#### Local Government Profile

Unit Name: **Mc Henry County**

Unit Code: **063/000/00** County: **Mchenry**

Fiscal Year End: **11/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$272,189,493**

Equalized Assessed Valuation: **\$7,093,063,873**

Population: **307,004**

Employees:

    Full Time: **1,006**

    Part Time: **73**

    Salaries Paid: **\$65,323,841**

#### Blended Component Units

Number Submitted = 1  
 McHenry County Public Building Commission

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>       | <u>Averages</u>      | <u>Medians</u>       |
|--|----------------------|----------------------|----------------------|
| Beginning Fund Balance for FY 16:      | <b>\$140,539,944</b> | <b>\$177,135,152</b> | <b>\$168,542,723</b> |
| Per Capita Beginning Fund Balance:     | <b>\$458</b>         | <b>\$319</b>         | <b>\$348</b>         |
| Revenue Collected During FY 16:        | <b>\$153,028,229</b> | <b>\$242,764,549</b> | <b>\$235,011,201</b> |
| Expenditures During FY 16:             | <b>\$145,457,324</b> | <b>\$233,480,826</b> | <b>\$219,296,997</b> |
| Per Capita Revenue:                    | <b>\$498</b>         | <b>\$429</b>         | <b>\$440</b>         |
| Per Capita Expenditures:               | <b>\$474</b>         | <b>\$410</b>         | <b>\$416</b>         |
| Revenues over (under) Expenditures:    | <b>\$7,570,905</b>   | <b>\$9,283,722</b>   | <b>\$10,044,997</b>  |
| Ratio of Fund Balance to Expenditures: | <b>97.79%</b>        | <b>78.80%</b>        | <b>81.47%</b>        |
| Ending Fund Balance for FY 16:         | <b>\$142,240,111</b> | <b>\$177,419,362</b> | <b>\$172,136,066</b> |
| Per Capita Ending Fund Balance:        | <b>\$463</b>         | <b>\$319</b>         | <b>\$347</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>\$95,579,921</b> | <b>\$115,305,270</b> | <b>\$107,533,087</b> |
| Total Unrestricted Net Assets: | <b>\$18,329,848</b> | <b>\$28,117,725</b>  | <b>\$28,613,801</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>\$101,310,025</b> | \$310,605,176   | \$269,614,335  |
| Per Capita Debt:                  | <b>\$330</b>         | \$523           | \$531          |
| General Obligation Debt over EAV: | <b>0.26%</b>         | 0.85%           | 0.66%          |

#### Enterprise Funds

|   | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | <b>\$61.318.825</b> | \$75,789,258    | \$39,097,383   |
| Per Capita Beginning Retained Earnings for FY 16: | <b>\$200</b>        | \$126           | \$72           |
| Revenue Collected During FY 16:                   | <b>\$12.931.539</b> | \$16,265,605    | \$16,413,980   |
| Expenditures During FY 16:                        | <b>\$14.480.573</b> | \$17,595,464    | \$18,234,899   |
| Per Capita Revenue:                               | <b>\$42</b>         | \$32            | \$35           |
| Per Capita Expenditures:                          | <b>\$47</b>         | \$35            | \$37           |
| Operating Income (loss):                          | <b>-\$1.549.034</b> | -\$1,329,859    | -\$971,526     |
| Ratio of Retained Earnings to Expenditures:       | <b>412.76%</b>      | 756.05%         | 385.64%        |
| Ending Retained Earnings for FY 16:               | <b>\$59.769.791</b> | \$75,160,320    | \$38,092,164   |
| Per Capita Ending Retained Earnings:              | <b>\$195</b>        | \$125           | \$72           |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

|                               |                  |         |             |
|-------------------------------|------------------|---------|-------------|
| Unit Name:                    | Randolph County  |         |             |
| Unit Code:                    | 079/000/00       | County: | Randolph    |
| Fiscal Year End:              | 11/30/2016       |         |             |
| Accounting Method:            | Modified Accrual |         |             |
| Appropriation or Budget:      | \$20,321,078     |         |             |
| Equalized Assessed Valuation: | \$459,366,793    |         |             |
| Population:                   | 32,621           |         |             |
| Employees:                    |                  |         |             |
| Full Time:                    |                  |         | 91          |
| Part Time:                    |                  |         | 36          |
| Salaries Paid:                |                  |         | \$6,964,345 |

#### Blended Component Units

Number Submitted = 3  
 Anna Wehrheim Memorial Old Folks Home  
 Randolph County Health Department  
 Randolph County Nursing Home

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | \$5,481,350    | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | \$168          | \$406           | \$386          |
| Revenue Collected During FY 16:        | \$11,068,670   | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | \$13,982,992   | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | \$339          | \$522           | \$490          |
| Per Capita Expenditures:               | \$429          | \$505           | \$491          |
| Revenues over (under) Expenditures:    | -\$2,914,322   | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | 41.81%         | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | \$5,845,895    | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | \$179          | \$422           | \$384          |

##### 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:   | \$3,917,195    | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | -\$9,305,265   | \$2,949,011     | \$2,329,068    |



# 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>\$16,409,406</b> | <b>\$8,613,933</b> | <b>\$718,296</b> |
| Per Capita Debt:                  | <b>\$503</b>        | <b>\$110</b>       | <b>\$31</b>      |
| General Obligation Debt over EAV: | <b>0.97%</b>        | <b>0.27%</b>       | <b>0.00%</b>     |

#### Enterprise Funds

|   | <u>Amounts</u>     | <u>Averages</u>    | <u>Medians</u> |
|---|--------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 16:            | <b>\$2,345,688</b> | <b>\$2,548,768</b> | <b>\$</b>      |
| Per Capita Beginning Retained Earnings for FY 16: | <b>\$72</b>        | <b>\$39</b>        | <b>\$</b>      |
| Revenue Collected During FY 16:                   | <b>\$5,124,841</b> | <b>\$1,695,637</b> | <b>\$</b>      |
| Expenditures During FY 16:                        | <b>\$5,597,670</b> | <b>\$1,927,405</b> | <b>\$</b>      |
| Per Capita Revenue:                               | <b>\$157</b>       | <b>\$41</b>        | <b>\$</b>      |
| Per Capita Expenditures:                          | <b>\$172</b>       | <b>\$43</b>        | <b>\$</b>      |
| Operating Income (loss):                          | <b>-\$472,829</b>  | <b>-\$231,768</b>  | <b>\$</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>27.58%</b>      | <b>178.89%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 16:               | <b>\$1,543,992</b> | <b>\$2,452,473</b> | <b>\$</b>      |
| Per Capita Ending Retained Earnings:              | <b>\$47</b>        | <b>\$39</b>        | <b>\$</b>      |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

|                               |                  |         |        |
|-------------------------------|------------------|---------|--------|
| Unit Name:                    | Menard County    |         |        |
| Unit Code:                    | 065/000/00       | County: | Menard |
| Fiscal Year End:              | 11/30/2016       |         |        |
| Accounting Method:            | Modified Accrual |         |        |
| Appropriation or Budget:      | \$18,803,028     |         |        |
| Equalized Assessed Valuation: | \$278,519,761    |         |        |
| Population:                   | 12,486           |         |        |
| Employees:                    |                  |         |        |
| Full Time:                    | 197              |         |        |
| Part Time:                    | 90               |         |        |
| Salaries Paid:                | \$6,253,186      |         |        |

#### Blended Component Units

Number Submitted = 1  
Menard County Health Department

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | \$6,503,278    | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | \$521          | \$406           | \$386          |
| Revenue Collected During FY 16:        | \$7,126,430    | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | \$6,883,647    | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | \$571          | \$522           | \$490          |
| Per Capita Expenditures:               | \$551          | \$505           | \$491          |
| Revenues over (under) Expenditures:    | \$242,783      | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | 98.87%         | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | \$6,806,061    | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | \$545          | \$422           | \$384          |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$5,266,128    | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | \$1,598,244    | \$2,949,011     | \$2,329,068    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$35,499       | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$3            | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$7,857,038    | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$629          | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$7,170,263    | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$7,404,178    | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$574          | \$41            | \$             |
| Per Capita Expenditures:                          | \$593          | \$43            | \$             |
| Operating Income (loss):                          | -\$233,915     | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 102.15%        | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$7,563,123    | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$606          | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Woodford County**

Unit Code: 102/000/00 County: Woodford

Fiscal Year End: 11/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$20,173,392

Equalized Assessed Valuation: \$860,053,726

Population: 39,227

Employees:

    Full Time: 111

    Part Time: 63

    Salaries Paid: \$5,887,265

#### 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:      | \$18,115,324   | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | \$462          | \$406           | \$386          |
| Revenue Collected During FY 16:        | \$15,028,135   | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | \$14,853,305   | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | \$383          | \$522           | \$490          |
| Per Capita Expenditures:               | \$379          | \$505           | \$491          |
| Revenues over (under) Expenditures:    | \$174,830      | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | 128.44%        | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | \$19,077,913   | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | \$486          | \$422           | \$384          |

##### Equity

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

##### Net Assets

|                                | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets:   | \$5,713,177    | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | \$14,162,885   | \$2,949,011     | \$2,329,068    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$1,088,402    | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$28           | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.10%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | <b>\$14,546,975</b> | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | <b>\$434</b>        | \$406           | \$386          |
| Revenue Collected During FY 16:        | <b>\$15,280,535</b> | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | <b>\$14,087,889</b> | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | <b>\$456</b>        | \$522           | \$490          |
| Per Capita Expenditures:               | <b>\$421</b>        | \$505           | \$491          |
| Revenues over (under) Expenditures:    | <b>\$1,192,646</b>  | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | <b>109.67%</b>      | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | <b>\$15,449,621</b> | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | <b>\$461</b>        | \$422           | \$384          |

##### 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:   | <b>\$9,394,808</b> | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | <b>\$6,365,187</b> | \$2,949,011     | \$2,329,068    |



# 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>\$8,953,983</b> | <b>\$8,613,933</b> | <b>\$718,296</b> |
| Per Capita Debt:                  | <b>\$267</b>       | <b>\$110</b>       | <b>\$31</b>      |
| General Obligation Debt over EAV: | <b>0.06%</b>       | <b>0.27%</b>       | <b>0.00%</b>     |

#### Enterprise Funds

|   | <u>Amounts</u>      | <u>Averages</u>    | <u>Medians</u> |
|---|---------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 16:            | <b>\$4,785,808</b>  | <b>\$2,548,768</b> | <b>\$</b>      |
| Per Capita Beginning Retained Earnings for FY 16: | <b>\$143</b>        | <b>\$39</b>        | <b>\$</b>      |
| Revenue Collected During FY 16:                   | <b>\$11,837,828</b> | <b>\$1,695,637</b> | <b>\$</b>      |
| Expenditures During FY 16:                        | <b>\$9,535,932</b>  | <b>\$1,927,405</b> | <b>\$</b>      |
| Per Capita Revenue:                               | <b>\$353</b>        | <b>\$41</b>        | <b>\$</b>      |
| Per Capita Expenditures:                          | <b>\$285</b>        | <b>\$43</b>        | <b>\$</b>      |
| Operating Income (loss):                          | <b>\$2,301,896</b>  | <b>-\$231,768</b>  | <b>\$</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>63.52%</b>       | <b>178.89%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 16:               | <b>\$6,056,754</b>  | <b>\$2,452,473</b> | <b>\$</b>      |
| Per Capita Ending Retained Earnings:              | <b>\$181</b>        | <b>\$39</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:       | \$             | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$             | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

COUNTIES: Population Between 10000 and 275,000

**Local Government Profile**

|                               |                  |         |        |
|-------------------------------|------------------|---------|--------|
| Unit Name:                    | Morgan County    |         |        |
| Unit Code:                    | 069/000/00       | County: | Morgan |
| Fiscal Year End:              | 8/31/2016        |         |        |
| Accounting Method:            | Modified Accrual |         |        |
| Appropriation or Budget:      | \$18,055,979     |         |        |
| Equalized Assessed Valuation: | \$551,301,359    |         |        |
| Population:                   | 35,547           |         |        |
| Employees:                    |                  |         |        |
| Full Time:                    | 131              |         |        |
| Part Time:                    | 18               |         |        |
| Salaries Paid:                | \$6,151,218      |         |        |

**Blended Component Units**

|  |
|--|
|  |
|--|

**Fiscal Indicators**

**General and Special Funds**

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | \$15,175,883   | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | \$427          | \$406           | \$386          |
| Revenue Collected During FY 16:        | \$15,475,981   | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | \$14,678,047   | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | \$435          | \$522           | \$490          |
| Per Capita Expenditures:               | \$413          | \$505           | \$491          |
| Revenues over (under) Expenditures:    | \$797,934      | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | 109.36%        | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | \$16,051,859   | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | \$452          | \$422           | \$384          |

**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:   | \$7,230,964    | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | \$5,168,103    | \$2,949,011     | \$2,329,068    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$             | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$             | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |





# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$             | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$             | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u>      | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | <b>\$13,768,141</b> | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | <b>\$267</b>        | \$406           | \$386          |
| Revenue Collected During FY 16:        | <b>\$24,910,941</b> | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | <b>\$27,115,255</b> | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | <b>\$482</b>        | \$522           | \$490          |
| Per Capita Expenditures:               | <b>\$525</b>        | \$505           | \$491          |
| Revenues over (under) Expenditures:    | <b>-\$2,204,314</b> | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | <b>43.79%</b>       | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | <b>\$11,873,016</b> | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | <b>\$230</b>        | \$422           | \$384          |

##### 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:   | <b>\$11,017,414</b> | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | <b>\$5,641,320</b>  | \$2,949,011     | \$2,329,068    |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

|                                   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 16:       | \$             | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$             | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |





# 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>\$79,890,767</b> | <b>\$8,613,933</b> | <b>\$718,296</b> |
| Per Capita Debt:                  | <b>\$428</b>        | <b>\$110</b>       | <b>\$31</b>      |
| General Obligation Debt over EAV: | <b>0.22%</b>        | <b>0.27%</b>       | <b>0.00%</b>     |

#### Enterprise Funds

|   | <u>Amounts</u>      | <u>Averages</u>    | <u>Medians</u> |
|---|---------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 16:            | <b>\$12,563,909</b> | <b>\$2,548,768</b> | <b>\$</b>      |
| Per Capita Beginning Retained Earnings for FY 16: | <b>\$67</b>         | <b>\$39</b>        | <b>\$</b>      |
| Revenue Collected During FY 16:                   | <b>\$14,797,513</b> | <b>\$1,695,637</b> | <b>\$</b>      |
| Expenditures During FY 16:                        | <b>\$15,902,058</b> | <b>\$1,927,405</b> | <b>\$</b>      |
| Per Capita Revenue:                               | <b>\$79</b>         | <b>\$41</b>        | <b>\$</b>      |
| Per Capita Expenditures:                          | <b>\$85</b>         | <b>\$43</b>        | <b>\$</b>      |
| Operating Income (loss):                          | <b>-\$1,104,545</b> | <b>-\$231,768</b>  | <b>\$</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>72.06%</b>       | <b>178.89%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 16:               | <b>\$11,459,364</b> | <b>\$2,452,473</b> | <b>\$</b>      |
| Per Capita Ending Retained Earnings:              | <b>\$61</b>         | <b>\$39</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:       | \$397,170      | \$8,613,933     | \$718,296      |
| Per Capita Debt:                  | \$18           | \$110           | \$31           |
| General Obligation Debt over EAV: | 0.00%          | 0.27%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$2,548,768     | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$39            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$1,695,637     | \$             |
| Expenditures During FY 16:                        | \$             | \$1,927,405     | \$             |
| Per Capita Revenue:                               | \$             | \$41            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$231,768      | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 178.89%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$2,452,473     | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$39            | \$             |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

|                               |               |         |       |
|-------------------------------|---------------|---------|-------|
| Unit Name:                    | Piatt County  |         |       |
| Unit Code:                    | 074/000/00    | County: | Piatt |
| Fiscal Year End:              | 11/30/2016    |         |       |
| Accounting Method:            | Combination   |         |       |
| Appropriation or Budget:      | \$128,085,585 |         |       |
| Equalized Assessed Valuation: | \$416,073,017 |         |       |
| Population:                   | 16,560        |         |       |
| Employees:                    |               |         |       |
| Full Time:                    | 229           |         |       |
| Part Time:                    | 82            |         |       |
| Salaries Paid:                | \$10,465,476  |         |       |

#### Blended Component Units

Number Submitted = 1  
Piatt County Public Building Commission

#### Fiscal Indicators

##### General and Special Funds

|  | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 16:      | \$9,205,161    | \$17,373,530    | \$10,551,051   |
| Per Capita Beginning Fund Balance:     | \$556          | \$406           | \$386          |
| Revenue Collected During FY 16:        | \$9,185,545    | \$23,365,646    | \$14,634,623   |
| Expenditures During FY 16:             | \$8,516,660    | \$22,877,851    | \$13,683,663   |
| Per Capita Revenue:                    | \$555          | \$522           | \$490          |
| Per Capita Expenditures:               | \$514          | \$505           | \$491          |
| Revenues over (under) Expenditures:    | \$668,885      | \$487,795       | \$450,337      |
| Ratio of Fund Balance to Expenditures: | 98.69%         | 84.38%          | 80.49%         |
| Ending Fund Balance for FY 16:         | \$8,405,003    | \$17,535,569    | \$11,560,543   |
| Per Capita Ending Fund Balance:        | \$508          | \$422           | \$384          |

##### 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:   | \$9,108,257    | \$10,637,689    | \$7,496,126    |
| Total Unrestricted Net Assets: | -\$140,392     | \$2,949,011     | \$2,329,068    |



# 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>\$3,893,033</b> | <b>\$8,613,933</b> | <b>\$718,296</b> |
| Per Capita Debt:                  | <b>\$235</b>       | <b>\$110</b>       | <b>\$31</b>      |
| General Obligation Debt over EAV: | <b>0.00%</b>       | <b>0.27%</b>       | <b>0.00%</b>     |

#### Enterprise Funds

|   | <u>Amounts</u>      | <u>Averages</u>    | <u>Medians</u> |
|---|---------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 16:            | <b>\$5,927,186</b>  | <b>\$2,548,768</b> | <b>\$</b>      |
| Per Capita Beginning Retained Earnings for FY 16: | <b>\$358</b>        | <b>\$39</b>        | <b>\$</b>      |
| Revenue Collected During FY 16:                   | <b>\$9,152,251</b>  | <b>\$1,695,637</b> | <b>\$</b>      |
| Expenditures During FY 16:                        | <b>\$10,814,194</b> | <b>\$1,927,405</b> | <b>\$</b>      |
| Per Capita Revenue:                               | <b>\$553</b>        | <b>\$41</b>        | <b>\$</b>      |
| Per Capita Expenditures:                          | <b>\$653</b>        | <b>\$43</b>        | <b>\$</b>      |
| Operating Income (loss):                          | <b>-\$1,661,943</b> | <b>-\$231,768</b>  | <b>\$</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>52.70%</b>       | <b>178.89%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 16:               | <b>\$5,698,923</b>  | <b>\$2,452,473</b> | <b>\$</b>      |
| Per Capita Ending Retained Earnings:              | <b>\$344</b>        | <b>\$39</b>        | <b>\$</b>      |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

#### Local Government Profile

Unit Name: **Pike County**

Unit Code: **075/000/00** County: **Pike**

Fiscal Year End: **11/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,926,805**

Equalized Assessed Valuation: **\$218,426,925**

Population: **16,150**

Employees:

    Full Time: **124**

    Part Time: **28**

    Salaries Paid: **\$4,941,935**

#### 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>\$6,313,525</b>  | <b>\$17,373,530</b> | <b>\$10,551,051</b> |
| Per Capita Beginning Fund Balance:     | <b>\$391</b>        | <b>\$406</b>        | <b>\$386</b>        |
| Revenue Collected During FY 16:        | <b>\$10,716,049</b> | <b>\$23,365,646</b> | <b>\$14,634,623</b> |
| Expenditures During FY 16:             | <b>\$10,888,853</b> | <b>\$22,877,851</b> | <b>\$13,683,663</b> |
| Per Capita Revenue:                    | <b>\$664</b>        | <b>\$522</b>        | <b>\$490</b>        |
| Per Capita Expenditures:               | <b>\$674</b>        | <b>\$505</b>        | <b>\$491</b>        |
| Revenues over (under) Expenditures:    | <b>-\$172,804</b>   | <b>\$487,795</b>    | <b>\$450,337</b>    |
| Ratio of Fund Balance to Expenditures: | <b>57.31%</b>       | <b>84.38%</b>       | <b>80.49%</b>       |
| Ending Fund Balance for FY 16:         | <b>\$6,240,488</b>  | <b>\$17,535,569</b> | <b>\$11,560,543</b> |
| Per Capita Ending Fund Balance:        | <b>\$386</b>        | <b>\$422</b>        | <b>\$384</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>\$5,333,285</b> | <b>\$10,637,689</b> | <b>\$7,496,126</b> |
| Total Unrestricted Net Assets: | <b>-\$112,030</b>  | <b>\$2,949,011</b>  | <b>\$2,329,068</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>\$718,296</b> | <b>\$8,613,933</b> | <b>\$718,296</b> |
| Per Capita Debt:                  | <b>\$44</b>      | <b>\$110</b>       | <b>\$31</b>      |
| General Obligation Debt over EAV: | <b>0.00%</b>     | <b>0.27%</b>       | <b>0.00%</b>     |

#### Enterprise Funds

|   | <u>Amounts</u>     | <u>Averages</u>    | <u>Medians</u> |
|---|--------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 16:            | <b>\$1,528,373</b> | <b>\$2,548,768</b> | <b>\$</b>      |
| Per Capita Beginning Retained Earnings for FY 16: | <b>\$95</b>        | <b>\$39</b>        | <b>\$</b>      |
| Revenue Collected During FY 16:                   | <b>\$1,474,482</b> | <b>\$1,695,637</b> | <b>\$</b>      |
| Expenditures During FY 16:                        | <b>\$1,392,500</b> | <b>\$1,927,405</b> | <b>\$</b>      |
| Per Capita Revenue:                               | <b>\$91</b>        | <b>\$41</b>        | <b>\$</b>      |
| Per Capita Expenditures:                          | <b>\$86</b>        | <b>\$43</b>        | <b>\$</b>      |
| Operating Income (loss):                          | <b>\$81,982</b>    | <b>-\$231,768</b>  | <b>\$</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>113.51%</b>     | <b>178.89%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 16:               | <b>\$1,580,588</b> | <b>\$2,452,473</b> | <b>\$</b>      |
| Per Capita Ending Retained Earnings:              | <b>\$98</b>        | <b>\$39</b>        | <b>\$</b>      |



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Less Than 10,000

#### Local Government Profile

Unit Name: **Pope County**

Unit Code: **076/000/00** County: **Pope**

Fiscal Year End: **11/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,599,008**

Equalized Assessed Valuation: **\$47,723,877**

Population: **4,470**

Employees:

    Full Time: **19**

    Part Time: **14**

    Salaries Paid: **\$790,568**

#### 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>\$5,395,927</b> | <b>\$4,774,448</b> | <b>\$3,779,991</b> |
| Per Capita Beginning Fund Balance:     | <b>\$1,207</b>     | <b>\$747</b>       | <b>\$600</b>       |
| Revenue Collected During FY 16:        | <b>\$2,516,567</b> | <b>\$5,153,408</b> | <b>\$4,415,986</b> |
| Expenditures During FY 16:             | <b>\$2,309,114</b> | <b>\$5,149,301</b> | <b>\$4,767,380</b> |
| Per Capita Revenue:                    | <b>\$563</b>       | <b>\$783</b>       | <b>\$635</b>       |
| Per Capita Expenditures:               | <b>\$517</b>       | <b>\$789</b>       | <b>\$630</b>       |
| Revenues over (under) Expenditures:    | <b>\$207,453</b>   | <b>\$4,107</b>     | <b>-\$54,571</b>   |
| Ratio of Fund Balance to Expenditures: | <b>244.73%</b>     | <b>115.18%</b>     | <b>97.94%</b>      |
| Ending Fund Balance for FY 16:         | <b>\$5,651,160</b> | <b>\$4,887,376</b> | <b>\$3,761,812</b> |
| Per Capita Ending Fund Balance:        | <b>\$1,264</b>     | <b>\$760</b>       | <b>\$611</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>\$2,411,602</b> | <b>\$2,844,254</b> | <b>\$2,418,281</b> |
| Total Unrestricted Net Assets: | <b>\$1,313,048</b> | <b>\$1,040,315</b> | <b>\$1,153,759</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:       | \$             | \$596,474       | \$32,348       |
| Per Capita Debt:                  | \$             | \$96            | \$3            |
| General Obligation Debt over EAV: | 0.00%          | 1.00%           | 0.00%          |

#### Enterprise Funds

|   | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 16:            | \$             | \$269,704       | \$             |
| Per Capita Beginning Retained Earnings for FY 16: | \$             | \$47            | \$             |
| Revenue Collected During FY 16:                   | \$             | \$215,011       | \$             |
| Expenditures During FY 16:                        | \$             | \$228,913       | \$             |
| Per Capita Revenue:                               | \$             | \$40            | \$             |
| Per Capita Expenditures:                          | \$             | \$43            | \$             |
| Operating Income (loss):                          | \$             | -\$13,902       | \$             |
| Ratio of Retained Earnings to Expenditures:       | 0.00%          | 324.88%         | 0.00%          |
| Ending Retained Earnings for FY 16:               | \$             | \$255,803       | \$             |
| Per Capita Ending Retained Earnings:              | \$             | \$44            | \$             |





# 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>\$6,334,635</b> | <b>\$8,613,933</b> | <b>\$718,296</b> |
| Per Capita Debt:                  | <b>\$37</b>        | <b>\$110</b>       | <b>\$31</b>      |
| General Obligation Debt over EAV: | <b>0.00%</b>       | <b>0.27%</b>       | <b>0.00%</b>     |

#### Enterprise Funds

|   | <u>Amounts</u>      | <u>Averages</u>    | <u>Medians</u> |
|---|---------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 16:            | <b>\$9,203,943</b>  | <b>\$2,548,768</b> | <b>\$</b>      |
| Per Capita Beginning Retained Earnings for FY 16: | <b>\$53</b>         | <b>\$39</b>        | <b>\$</b>      |
| Revenue Collected During FY 16:                   | <b>\$6,756,194</b>  | <b>\$1,695,637</b> | <b>\$</b>      |
| Expenditures During FY 16:                        | <b>\$8,865,089</b>  | <b>\$1,927,405</b> | <b>\$</b>      |
| Per Capita Revenue:                               | <b>\$39</b>         | <b>\$41</b>        | <b>\$</b>      |
| Per Capita Expenditures:                          | <b>\$51</b>         | <b>\$43</b>        | <b>\$</b>      |
| Operating Income (loss):                          | <b>-\$2,108,895</b> | <b>-\$231,768</b>  | <b>\$</b>      |
| Ratio of Retained Earnings to Expenditures:       | <b>89.33%</b>       | <b>178.89%</b>     | <b>0.00%</b>   |
| Ending Retained Earnings for FY 16:               | <b>\$7,919,159</b>  | <b>\$2,452,473</b> | <b>\$</b>      |
| Per Capita Ending Retained Earnings:              | <b>\$46</b>         | <b>\$39</b>        | <b>\$</b>      |