



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Ford Co #3 Multi Township Tax Assessment District**

Unit Code: **027/030/24** County: **Ford**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$25,300**

Equalized Assessed Valuation: **\$85,570,975**

Population: **4,665**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$16,175**

Blended Component Units

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$38,591	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$8	\$16,031	\$9
Revenue Collected During FY 16:	\$24,266	\$66,880	\$17,623
Expenditures During FY 16:	\$22,659	\$73,572	\$15,529
Per Capita Revenue:	\$5	\$430	\$6
Per Capita Expenditures:	\$5	\$414	\$6
Revenues over (under) Expenditures:	\$1,607	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	177.40%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$40,198	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$9	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Edwards #6 Road District**

Unit Code: **024/060/15** County: **Edwards**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$61,122**

Equalized Assessed Valuation: **\$4,692,454**

Population: **900**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$10,445**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$43,618	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$48	\$16,031	\$9
Revenue Collected During FY 16:	\$60,564	\$66,880	\$17,623
Expenditures During FY 16:	\$29,051	\$73,572	\$15,529
Per Capita Revenue:	\$67	\$430	\$6
Per Capita Expenditures:	\$32	\$414	\$6
Revenues over (under) Expenditures:	\$31,513	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	258.62%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$75,131	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$83	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$75,131	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Edwards #8 & #10 Road District**

Unit Code: **024/080/15** County: **Edwards**

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

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:	\$3,447	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$34	\$16,031	\$9
Revenue Collected During FY 16:	\$50,356	\$66,880	\$17,623
Expenditures During FY 16:	\$46,183	\$73,572	\$15,529
Per Capita Revenue:	\$504	\$430	\$6
Per Capita Expenditures:	\$462	\$414	\$6
Revenues over (under) Expenditures:	\$4,173	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	16.50%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$7,620	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$76	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$7,620	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$17,963	\$11,400,054	\$
Per Capita Debt:	\$88	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Edwards #15 Road District**

Unit Code: **024/100/15** County: **Edwards**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$26,750**

Equalized Assessed Valuation: **\$3,656,191**

Population: **500**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$10,860**

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:	\$1,616	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$3	\$16,031	\$9
Revenue Collected During FY 16:	\$31,779	\$66,880	\$17,623
Expenditures During FY 16:	\$29,870	\$73,572	\$15,529
Per Capita Revenue:	\$64	\$430	\$6
Per Capita Expenditures:	\$60	\$414	\$6
Revenues over (under) Expenditures:	\$1,909	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	11.80%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$3,525	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$7	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$3,522	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Effingham Co Soil And Water Conservation District**

Unit Code: 025/010/17 County: Effingham

Fiscal Year End: 6/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$187,575

Equalized Assessed Valuation: \$653,168,551

Population: 34,264

Employees:

 Full Time: 1

 Part Time:

 Salaries Paid: \$47,198

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$442,250	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$13	\$16,031	\$9
Revenue Collected During FY 16:	\$250,475	\$66,880	\$17,623
Expenditures During FY 16:	\$253,809	\$73,572	\$15,529
Per Capita Revenue:	\$7	\$430	\$6
Per Capita Expenditures:	\$7	\$414	\$6
Revenues over (under) Expenditures:	-\$3,334	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	172.93%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$438,916	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$13	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$438,916	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Effingham Water Service District**

Unit Code: **025/010/19** County: **Effingham**

Fiscal Year End: **6/30/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$293,300**

Equalized Assessed Valuation: **\$190,058,090**

Population: **2,200**

Employees:

 Full Time: **3**

 Part Time: **9**

 Salaries Paid: **\$132,247**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$383,670	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$174	\$16,031	\$9
Revenue Collected During FY 16:	\$422,672	\$66,880	\$17,623
Expenditures During FY 16:	\$352,978	\$73,572	\$15,529
Per Capita Revenue:	\$192	\$430	\$6
Per Capita Expenditures:	\$160	\$414	\$6
Revenues over (under) Expenditures:	\$69,694	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	128.44%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$453,364	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$206	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$453,364	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$	\$16,031	\$9
Revenue Collected During FY 16:	\$1	\$66,880	\$17,623
Expenditures During FY 16:	\$1	\$73,572	\$15,529
Per Capita Revenue:	\$	\$430	\$6
Per Capita Expenditures:	\$	\$414	\$6
Revenues over (under) Expenditures:	\$	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	0.00%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$2,606,282	\$11,400,054	\$
Per Capita Debt:	\$124	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$13,460,561	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$641	\$144,858	\$
Revenue Collected During FY 16:	\$1,823,567	\$4,655,261	\$
Expenditures During FY 16:	\$1,633,004	\$4,599,881	\$
Per Capita Revenue:	\$87	\$31,331	\$
Per Capita Expenditures:	\$78	\$31,335	\$
Operating Income (loss):	\$190,563	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	835.95%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$13,651,124	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$650	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Fayette Mosquito Abatement District**

Unit Code: 026/010/11 County: Fayette

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$49,500

Equalized Assessed Valuation: \$59,693,210

Population: 6,100

Employees:

 Full Time:

 Part Time: 1

 Salaries Paid: \$5,820

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$81,202	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$13	\$16,031	\$9
Revenue Collected During FY 16:	\$16,717	\$66,880	\$17,623
Expenditures During FY 16:	\$21,682	\$73,572	\$15,529
Per Capita Revenue:	\$3	\$430	\$6
Per Capita Expenditures:	\$4	\$414	\$6
Revenues over (under) Expenditures:	-\$4,965	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	351.61%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$76,237	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$12	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$76,237	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Fayette Co Soil And Water Conservation District**

Unit Code: **026/010/17** County: **Fayette**

Fiscal Year End: **6/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$253,000**

Equalized Assessed Valuation: **\$219,137,710**

Population: **22,133**

Employees:

 Full Time: **2**

 Part Time:

 Salaries Paid: **\$97,875**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$202,244	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$9	\$16,031	\$9
Revenue Collected During FY 16:	\$196,700	\$66,880	\$17,623
Expenditures During FY 16:	\$241,029	\$73,572	\$15,529
Per Capita Revenue:	\$9	\$430	\$6
Per Capita Expenditures:	\$11	\$414	\$6
Revenues over (under) Expenditures:	-\$44,329	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	65.52%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$157,915	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$7	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$157,914	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Ford Co Soil And Water Conservation District**

Unit Code: 027/010/17 County: Ford

Fiscal Year End: 6/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$387,418

Equalized Assessed Valuation: \$246,452,452

Population: 14,081

Employees:

 Full Time: 2

 Part Time:

 Salaries Paid: \$53,844

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$135,419	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$10	\$16,031	\$9
Revenue Collected During FY 16:	\$360,089	\$66,880	\$17,623
Expenditures During FY 16:	\$352,236	\$73,572	\$15,529
Per Capita Revenue:	\$26	\$430	\$6
Per Capita Expenditures:	\$25	\$414	\$6
Revenues over (under) Expenditures:	\$7,853	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	40.68%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$143,272	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$10	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$16,250	\$8,060	\$
Total Unreserved Funds:	\$127,022	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Edwards #3 Road District**

Unit Code: **024/030/15** County: **Edwards**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$49,650**

Equalized Assessed Valuation: **\$5,138,271**

Population: **365**

Employees:

 Full Time: **2**

 Part Time: **1**

 Salaries Paid: **\$12,880**

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:	\$38,589	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$106	\$16,031	\$9
Revenue Collected During FY 16:	\$68,755	\$66,880	\$17,623
Expenditures During FY 16:	\$74,950	\$73,572	\$15,529
Per Capita Revenue:	\$188	\$430	\$6
Per Capita Expenditures:	\$205	\$414	\$6
Revenues over (under) Expenditures:	-\$6,195	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	43.22%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$32,394	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$89	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$32,394	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Franklin Hospital District		
Unit Code:	028/010/08	County:	Franklin
Fiscal Year End:	6/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$30,427,673		
Equalized Assessed Valuation:	\$311,237,479		
Population:	39,202		
Employees:			
	Full Time:	158	
	Part Time:	11	
	Salaries Paid:	\$9,179,609	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,099,785	\$15,973,057	\$3,671,123
Per Capita Beginning Fund Balance:	\$28	\$330	\$41
Revenue Collected During FY 16:	\$20,693,614	\$13,081,513	\$5,569,239
Expenditures During FY 16:	\$21,449,162	\$12,399,285	\$5,158,867
Per Capita Revenue:	\$528	\$417	\$63
Per Capita Expenditures:	\$547	\$410	\$63
Revenues over (under) Expenditures:	-\$755,548	\$682,227	\$191,794
Ratio of Fund Balance to Expenditures:	1.60%	145.12%	84.49%
Ending Fund Balance for FY 16:	\$344,237	\$16,106,557	\$3,831,773
Per Capita Ending Fund Balance:	\$9	\$334	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$404	\$
Total Unreserved Funds:	\$	\$77,737	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$551,371	\$6,642,144	\$355,852
Total Unrestricted Net Assets:	-\$1,153,662	\$5,664,925	\$2,029,138



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$6,114,159	\$25,720,815	\$1,614,205
Per Capita Debt:	\$156	\$221	\$12
General Obligation Debt over EAV:	0.00%	10.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$1,514,473	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$10	\$
Revenue Collected During FY 16:	\$	\$248,075	\$
Expenditures During FY 16:	\$	\$288,590	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	-\$40,515	\$
Ratio of Retained Earnings to Expenditures:	0.00%	261.73%	0.00%
Ending Retained Earnings for FY 16:	\$	\$1,481,489	\$
Per Capita Ending Retained Earnings:	\$	\$10	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Franklin Mosquito Abatement District**

Unit Code: 028/010/11 County: Franklin

Fiscal Year End: 6/30/2016

Accounting Method: Cash

Appropriation or Budget: \$28,200

Equalized Assessed Valuation: \$90,017,948

Population: 14,000

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:	\$33,257	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$2	\$16,031	\$9
Revenue Collected During FY 16:	\$22,573	\$66,880	\$17,623
Expenditures During FY 16:	\$21,888	\$73,572	\$15,529
Per Capita Revenue:	\$2	\$430	\$6
Per Capita Expenditures:	\$2	\$414	\$6
Revenues over (under) Expenditures:	\$685	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	155.07%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$33,942	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$2	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Franklin Co Soil And Water Conservation District**

Unit Code: 028/010/17 County: Franklin

Fiscal Year End: 6/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$36,355

Equalized Assessed Valuation: \$281,787,605

Population: 39,488

Employees:

 Full Time:

 Part Time: 2

 Salaries Paid: \$14,051

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$32,348	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$1	\$16,031	\$9
Revenue Collected During FY 16:	\$10,324	\$66,880	\$17,623
Expenditures During FY 16:	\$27,971	\$73,572	\$15,529
Per Capita Revenue:	\$	\$430	\$6
Per Capita Expenditures:	\$1	\$414	\$6
Revenues over (under) Expenditures:	-\$17,647	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	52.56%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$14,701	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$64	\$6,654	\$
Total Unrestricted Net Assets:	\$14,637	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$401,758	\$11,400,054	\$
Per Capita Debt:	\$164	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$898.640	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$367	\$144,858	\$
Revenue Collected During FY 16:	\$182.055	\$4,655,261	\$
Expenditures During FY 16:	\$249.320	\$4,599,881	\$
Per Capita Revenue:	\$74	\$31,331	\$
Per Capita Expenditures:	\$102	\$31,335	\$
Operating Income (loss):	-\$67.265	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	333.46%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$831.375	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$339	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Fulton Co Soil And Water Conservation District**

Unit Code: **029/010/17** County: **Fulton**

Fiscal Year End: **6/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$59,645**

Equalized Assessed Valuation: **\$418,404,200**

Population: **36,007**

Employees:

 Full Time: **1**

 Part Time:

 Salaries Paid: **\$42,625**

Blended Component Units

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$94,685	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$3	\$16,031	\$9
Revenue Collected During FY 16:	\$12,009	\$66,880	\$17,623
Expenditures During FY 16:	\$59,822	\$73,572	\$15,529
Per Capita Revenue:	\$	\$430	\$6
Per Capita Expenditures:	\$2	\$414	\$6
Revenues over (under) Expenditures:	-\$47,813	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	78.35%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$46,872	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$1	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,767	\$6,654	\$
Total Unrestricted Net Assets:	\$76,541	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Fairview Township Cemetery District**

Unit Code: **029/020/04** County: **Fulton**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$15,085**

Equalized Assessed Valuation: **\$43,000,000**

Population: **7,300**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$19,216	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$3	\$16,031	\$9
Revenue Collected During FY 16:	\$15,290	\$66,880	\$17,623
Expenditures During FY 16:	\$15,085	\$73,572	\$15,529
Per Capita Revenue:	\$2	\$430	\$6
Per Capita Expenditures:	\$2	\$414	\$6
Revenues over (under) Expenditures:	\$205	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	128.74%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$19,421	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$3	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Fairview-Joshua Multi Township
Tax Assessment District**

Unit Code: 029/020/24 County: Fulton

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$8,260

Equalized Assessed Valuation: \$24,105,388

Population: 1,208

Employees:

 Full Time: 4

 Part Time:

 Salaries Paid: \$800

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$53,092	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$44	\$16,031	\$9
Revenue Collected During FY 16:	\$8,184	\$66,880	\$17,623
Expenditures During FY 16:	\$1,557	\$73,572	\$15,529
Per Capita Revenue:	\$7	\$430	\$6
Per Capita Expenditures:	\$1	\$414	\$6
Revenues over (under) Expenditures:	\$6,627	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	3835.52%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$59,719	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$49	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: **County:**

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 16:	\$88,741	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$35	\$16,031	\$9
Revenue Collected During FY 16:	\$10,949	\$66,880	\$17,623
Expenditures During FY 16:	\$18,548	\$73,572	\$15,529
Per Capita Revenue:	\$4	\$430	\$6
Per Capita Expenditures:	\$7	\$414	\$6
Revenues over (under) Expenditures:	-\$7,599	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	437.47%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$81,142	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$32	\$16,026	\$8

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$81,142	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Dallas Rural Public Water District**

Unit Code: **034/005/37** County: **Hancock**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,069,614**

Equalized Assessed Valuation: **\$**

Population: **2,350**

Employees:

 Full Time: **5**

 Part Time: **2**

 Salaries Paid: **\$320,009**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$	\$16,031	\$9
Revenue Collected During FY 16:	\$	\$66,880	\$17,623
Expenditures During FY 16:	\$	\$73,572	\$15,529
Per Capita Revenue:	\$	\$430	\$6
Per Capita Expenditures:	\$	\$414	\$6
Revenues over (under) Expenditures:	\$	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	0.00%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$14,033,809	\$11,400,054	\$
Per Capita Debt:	\$5,972	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$7,681,779	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$3.269	\$144,858	\$
Revenue Collected During FY 16:	\$1,911,745	\$4,655,261	\$
Expenditures During FY 16:	\$2,069,614	\$4,599,881	\$
Per Capita Revenue:	\$814	\$31,331	\$
Per Capita Expenditures:	\$881	\$31,335	\$
Operating Income (loss):	-\$157,869	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	363.54%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$7,523,910	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$3.202	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Durham-Pilot Grove-Fountain
Green "C" Multi Township Tax**

Unit Code: 034/025/24 County: Hancock

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$13,156

Equalized Assessed Valuation: \$36,279,869

Population: 1,131

Employees:

 Full Time: 9

 Part Time: 1

 Salaries Paid: \$10,940

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$46,864	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$41	\$16,031	\$9
Revenue Collected During FY 16:	\$18,155	\$66,880	\$17,623
Expenditures During FY 16:	\$13,156	\$73,572	\$15,529
Per Capita Revenue:	\$16	\$430	\$6
Per Capita Expenditures:	\$12	\$414	\$6
Revenues over (under) Expenditures:	\$4,999	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	394.22%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$51,863	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$46	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Danforth-Iroquois Multi Township
Tax Assessment District**

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:	\$8,604	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$2	\$16,031	\$9
Revenue Collected During FY 16:	\$8,640	\$66,880	\$17,623
Expenditures During FY 16:	\$10,632	\$73,572	\$15,529
Per Capita Revenue:	\$2	\$430	\$6
Per Capita Expenditures:	\$2	\$414	\$6
Revenues over (under) Expenditures:	-\$1,992	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	62.19%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$6,612	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$1	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Drummer Township Cemetery District**

Unit Code: 027/010/04 County: Ford

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$130,500

Equalized Assessed Valuation: \$69,840,066

Population: 3,898

Employees:

 Full Time: 1

 Part Time: 7

 Salaries Paid: \$63,279

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$27,928	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$7	\$16,031	\$9
Revenue Collected During FY 16:	\$99,764	\$66,880	\$17,623
Expenditures During FY 16:	\$104,855	\$73,572	\$15,529
Per Capita Revenue:	\$26	\$430	\$6
Per Capita Expenditures:	\$27	\$414	\$6
Revenues over (under) Expenditures:	-\$5,091	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	21.78%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$22,837	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$6	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$22,837	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Dewitt-Harp-Rutledge-Wilson
Multi Township Tax Assessment**

Unit Code: 020/010/24 County: Dewitt

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$11,017

Equalized Assessed Valuation: \$283,714,544

Population: 1,050

Employees:

 Full Time:

 Part Time: 9

 Salaries Paid: \$9,660

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$11,930	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$11	\$16,031	\$9
Revenue Collected During FY 16:	\$11,020	\$66,880	\$17,623
Expenditures During FY 16:	\$10,333	\$73,572	\$15,529
Per Capita Revenue:	\$10	\$430	\$6
Per Capita Expenditures:	\$10	\$414	\$6
Revenues over (under) Expenditures:	\$687	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	122.10%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$12,617	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$12	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Dewey Community Water Service District**

Unit Code: 010/010/19 County: Champaign

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$45,927

Equalized Assessed Valuation: \$5,095,580

Population: 223

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:	\$	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$	\$16,031	\$9
Revenue Collected During FY 16:	\$	\$66,880	\$17,623
Expenditures During FY 16:	\$	\$73,572	\$15,529
Per Capita Revenue:	\$	\$430	\$6
Per Capita Expenditures:	\$	\$414	\$6
Revenues over (under) Expenditures:	\$	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	0.00%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$246,000	\$11,400,054	\$
Per Capita Debt:	\$1,103	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$12.799	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$57	\$144,858	\$
Revenue Collected During FY 16:	\$54.430	\$4,655,261	\$
Expenditures During FY 16:	\$45.927	\$4,599,881	\$
Per Capita Revenue:	\$244	\$31,331	\$
Per Capita Expenditures:	\$206	\$31,335	\$
Operating Income (loss):	\$8.503	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	46.38%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$21.302	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$96	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$59,000	\$11,400,054	\$
Per Capita Debt:	\$13	\$39,480	\$
General Obligation Debt over EAV:	0.13%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **East Fork-Meridan-Clement #3
 Multi Township Tax Assessment**

Unit Code: 014/015/24 County: Clinton

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$22,650

Equalized Assessed Valuation: \$27,557,702

Population: 1,607

Employees:

 Full Time:

 Part Time: 10

 Salaries Paid: \$12,248

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$46,665	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$29	\$16,031	\$9
Revenue Collected During FY 16:	\$22,748	\$66,880	\$17,623
Expenditures During FY 16:	\$16,963	\$73,572	\$15,529
Per Capita Revenue:	\$14	\$430	\$6
Per Capita Expenditures:	\$11	\$414	\$6
Revenues over (under) Expenditures:	\$5,785	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	309.20%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$52,450	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$33	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$52,450	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **East Oakland-Morgan #1 Multi Township Tax Assessment District**

Unit Code: **015/015/24** County: **Coles**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$18,195**

Equalized Assessed Valuation: **\$29,255,408**

Population: **1,747**

Employees:

 Full Time: **1**

 Part Time: **4**

 Salaries Paid: **\$13,963**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$21,975	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$13	\$16,031	\$9
Revenue Collected During FY 16:	\$17,573	\$66,880	\$17,623
Expenditures During FY 16:	\$17,261	\$73,572	\$15,529
Per Capita Revenue:	\$10	\$430	\$6
Per Capita Expenditures:	\$10	\$414	\$6
Revenues over (under) Expenditures:	\$312	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	129.12%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$22,287	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$13	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$22,287	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Forest River Street Lighting District

Unit Code: 016/005/18 County: Cook

Fiscal Year End: 2/28/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$18,880

Equalized Assessed Valuation: \$25,500,000

Population: 500

Employees:

Full Time:

Part Time: 3

Salaries Paid: \$900

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$126,678	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$253	\$16,031	\$9
Revenue Collected During FY 16:	\$18,885	\$66,880	\$17,623
Expenditures During FY 16:	\$7,391	\$73,572	\$15,529
Per Capita Revenue:	\$38	\$430	\$6
Per Capita Expenditures:	\$15	\$414	\$6
Revenues over (under) Expenditures:	\$11,494	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	1869.46%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$138,172	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$276	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$138,172	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Des Plaines Valley Mosquito Abatement District**

Unit Code: **016/010/11** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,099,623**

Equalized Assessed Valuation: **\$8,224,022,273**

Population: **370,000**

Employees:

Full Time:	5
Part Time:	26
Salaries Paid:	\$567,617

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$658,892	\$15,973,057	\$3,671,123
Per Capita Beginning Fund Balance:	\$2	\$330	\$41
Revenue Collected During FY 16:	\$1,474,254	\$13,081,513	\$5,569,239
Expenditures During FY 16:	\$1,252,063	\$12,399,285	\$5,158,867
Per Capita Revenue:	\$4	\$417	\$63
Per Capita Expenditures:	\$3	\$410	\$63
Revenues over (under) Expenditures:	\$222,191	\$682,227	\$191,794
Ratio of Fund Balance to Expenditures:	61.92%	145.12%	84.49%
Ending Fund Balance for FY 16:	\$775,218	\$16,106,557	\$3,831,773
Per Capita Ending Fund Balance:	\$2	\$334	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$404	\$
Total Unreserved Funds:	\$	\$77,737	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$125,747	\$6,642,144	\$355,852
Total Unrestricted Net Assets:	\$624,746	\$5,664,925	\$2,029,138



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$25,720,815	\$1,614,205
Per Capita Debt:	\$	\$221	\$12
General Obligation Debt over EAV:	0.00%	10.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$1,514,473	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$10	\$
Revenue Collected During FY 16:	\$	\$248,075	\$
Expenditures During FY 16:	\$	\$288,590	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	-\$40,515	\$
Ratio of Retained Earnings to Expenditures:	0.00%	261.73%	0.00%
Ending Retained Earnings for FY 16:	\$	\$1,481,489	\$
Per Capita Ending Retained Earnings:	\$	\$10	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$170,229	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$189	\$16,031	\$9
Revenue Collected During FY 16:	\$18,345	\$66,880	\$17,623
Expenditures During FY 16:	\$21,829	\$73,572	\$15,529
Per Capita Revenue:	\$20	\$430	\$6
Per Capita Expenditures:	\$24	\$414	\$6
Revenues over (under) Expenditures:	-\$3,484	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	763.87%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$166,745	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$185	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$467,775	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$	\$16,031	\$9
Revenue Collected During FY 16:	\$	\$66,880	\$17,623
Expenditures During FY 16:	\$	\$73,572	\$15,529
Per Capita Revenue:	\$	\$430	\$6
Per Capita Expenditures:	\$	\$414	\$6
Revenues over (under) Expenditures:	\$	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	0.00%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,488,000	\$11,400,054	\$
Per Capita Debt:	\$1,632	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$941.293	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$1.032	\$144,858	\$
Revenue Collected During FY 16:	\$270.351	\$4,655,261	\$
Expenditures During FY 16:	\$367.287	\$4,599,881	\$
Per Capita Revenue:	\$296	\$31,331	\$
Per Capita Expenditures:	\$403	\$31,335	\$
Operating Income (loss):	-\$96.936	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	229.94%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$844.547	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$926	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Franklin Township Cemetery District**

Unit Code: **019/005/04** County: **Dekalb**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$52,568**

Equalized Assessed Valuation: **\$42,829,537**

Population: **2,550**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$14,000**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$82,651	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$32	\$16,031	\$9
Revenue Collected During FY 16:	\$33,525	\$66,880	\$17,623
Expenditures During FY 16:	\$31,157	\$73,572	\$15,529
Per Capita Revenue:	\$13	\$430	\$6
Per Capita Expenditures:	\$12	\$414	\$6
Revenues over (under) Expenditures:	\$2,368	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	272.87%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$85,019	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$33	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Dekalb County Forest Preserve District	
Unit Code:	019/010/07	County: Dekalb
Fiscal Year End:	12/31/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$2,176,800	
Equalized Assessed Valuation:	\$1,741,385,699	
Population:	104,528	
Employees:		
Full Time:		4
Part Time:		5
Salaries Paid:		\$371,888

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:	\$2,466,426	\$15,973,057	\$3,671,123
Per Capita Beginning Fund Balance:	\$24	\$330	\$41
Revenue Collected During FY 16:	\$1,797,010	\$13,081,513	\$5,569,239
Expenditures During FY 16:	\$1,364,766	\$12,399,285	\$5,158,867
Per Capita Revenue:	\$17	\$417	\$63
Per Capita Expenditures:	\$13	\$410	\$63
Revenues over (under) Expenditures:	\$432,244	\$682,227	\$191,794
Ratio of Fund Balance to Expenditures:	175.38%	145.12%	84.49%
Ending Fund Balance for FY 16:	\$2,393,514	\$16,106,557	\$3,831,773
Per Capita Ending Fund Balance:	\$23	\$334	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$404	\$
Total Unreserved Funds:	\$	\$77,737	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,102,015	\$6,642,144	\$355,852
Total Unrestricted Net Assets:	\$5,708,127	\$5,664,925	\$2,029,138



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$478,009	\$25,720,815	\$1,614,205
Per Capita Debt:	\$5	\$221	\$12
General Obligation Debt over EAV:	0.00%	10.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$1,514,473	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$10	\$
Revenue Collected During FY 16:	\$	\$248,075	\$
Expenditures During FY 16:	\$	\$288,590	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	-\$40,515	\$
Ratio of Retained Earnings to Expenditures:	0.00%	261.73%	0.00%
Ending Retained Earnings for FY 16:	\$	\$1,481,489	\$
Per Capita Ending Retained Earnings:	\$	\$10	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Edwards #5 & 11 Road District**

Unit Code: **024/050/15** County: **Edwards**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$25,320**

Equalized Assessed Valuation: **\$5,281,393**

Population: **500**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$10,670**

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:	\$3,024	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$6	\$16,031	\$9
Revenue Collected During FY 16:	\$45,631	\$66,880	\$17,623
Expenditures During FY 16:	\$40,331	\$73,572	\$15,529
Per Capita Revenue:	\$91	\$430	\$6
Per Capita Expenditures:	\$81	\$414	\$6
Revenues over (under) Expenditures:	\$5,300	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	20.64%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$8,324	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$17	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$8,324	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Dewitt Co Soil And Water Conservation District**

Unit Code: **020/010/17** County: **Dewitt**

Fiscal Year End: **6/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$89,755**

Equalized Assessed Valuation: **\$558,126,133**

Population: **7,048**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$50,003**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$310,242	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$44	\$16,031	\$9
Revenue Collected During FY 16:	\$61,979	\$66,880	\$17,623
Expenditures During FY 16:	\$89,755	\$73,572	\$15,529
Per Capita Revenue:	\$9	\$430	\$6
Per Capita Expenditures:	\$13	\$414	\$6
Revenues over (under) Expenditures:	-\$27,776	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	314.71%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$282,466	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$40	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$282,507	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Fidelity-Jersey-Ruyle #2 Multi Township Tax Assessment District**

Unit Code: 042/020/24 County: Jersey

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$28,492

Equalized Assessed Valuation: \$177,181,286

Population: 10,000

Employees:

- Full Time: 1
- Part Time:
- Salaries Paid: \$21,500

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:	\$126,252	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$13	\$16,031	\$9
Revenue Collected During FY 16:	\$28,788	\$66,880	\$17,623
Expenditures During FY 16:	\$23,878	\$73,572	\$15,529
Per Capita Revenue:	\$3	\$430	\$6
Per Capita Expenditures:	\$2	\$414	\$6
Revenues over (under) Expenditures:	\$4,910	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	549.30%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$131,162	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$13	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Douglas Co Soil And Water Conservation District**

Unit Code: 021/010/17 County: Douglas

Fiscal Year End: 6/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$63,905

Equalized Assessed Valuation: \$340,244,160

Population: 19,823

Employees:

 Full Time: 1

 Part Time:

 Salaries Paid: \$32,250

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:	\$146,915	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$7	\$16,031	\$9
Revenue Collected During FY 16:	\$34,097	\$66,880	\$17,623
Expenditures During FY 16:	\$63,138	\$73,572	\$15,529
Per Capita Revenue:	\$2	\$430	\$6
Per Capita Expenditures:	\$3	\$414	\$6
Revenues over (under) Expenditures:	-\$29,041	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	186.69%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$117,874	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$6	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$251	\$6,654	\$
Total Unrestricted Net Assets:	\$117,623	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Flagg Creek Water Reclamation District**

Unit Code: 022/005/40 County: Dupage

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$11,656,200

Equalized Assessed Valuation: \$4,058,169,453

Population: 81,000

Employees:

 Full Time: 34

 Part Time: 20

 Salaries Paid: \$2,907,472

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$	\$16,031	\$9
Revenue Collected During FY 16:	\$	\$66,880	\$17,623
Expenditures During FY 16:	\$	\$73,572	\$15,529
Per Capita Revenue:	\$	\$430	\$6
Per Capita Expenditures:	\$	\$414	\$6
Revenues over (under) Expenditures:	\$	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	0.00%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$21,297,942	\$11,400,054	\$
Per Capita Debt:	\$263	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$39,706,379	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$490	\$144,858	\$
Revenue Collected During FY 16:	\$10,420,647	\$4,655,261	\$
Expenditures During FY 16:	\$10,206,166	\$4,599,881	\$
Per Capita Revenue:	\$129	\$31,331	\$
Per Capita Expenditures:	\$126	\$31,335	\$
Operating Income (loss):	\$214,481	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	387.01%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$39,498,469	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$488	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,871,972	\$11,400,054	\$
Per Capita Debt:	\$2	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$169,917,315	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$183	\$144,858	\$
Revenue Collected During FY 16:	\$23,530,167	\$4,655,261	\$
Expenditures During FY 16:	\$24,637,866	\$4,599,881	\$
Per Capita Revenue:	\$25	\$31,331	\$
Per Capita Expenditures:	\$27	\$31,335	\$
Operating Income (loss):	-\$1,107,699	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	689.79%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$169,948,961	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$183	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$261,026,541	\$25,720,815	\$1,614,205
Per Capita Debt:	\$280	\$221	\$12
General Obligation Debt over EAV:	536.53%	10.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$26,308,166	\$1,514,473	\$
Per Capita Beginning Retained Earnings for FY 16:	\$28	\$10	\$
Revenue Collected During FY 16:	\$2,009,276	\$248,075	\$
Expenditures During FY 16:	\$2,963,198	\$288,590	\$
Per Capita Revenue:	\$2	\$2	\$
Per Capita Expenditures:	\$3	\$3	\$
Operating Income (loss):	-\$953,922	-\$40,515	\$
Ratio of Retained Earnings to Expenditures:	855.64%	261.73%	0.00%
Ending Retained Earnings for FY 16:	\$25,354,244	\$1,481,489	\$
Per Capita Ending Retained Earnings:	\$27	\$10	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$4,402,048	\$25,720,815	\$1,614,205
Per Capita Debt:	\$71	\$221	\$12
General Obligation Debt over EAV:	0.00%	10.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$1,514,473	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$10	\$
Revenue Collected During FY 16:	\$	\$248,075	\$
Expenditures During FY 16:	\$	\$288,590	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	-\$40,515	\$
Ratio of Retained Earnings to Expenditures:	0.00%	261.73%	0.00%
Ending Retained Earnings for FY 16:	\$	\$1,481,489	\$
Per Capita Ending Retained Earnings:	\$	\$10	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Dupage Water Commission**

Unit Code: 022/020/38 County: Dupage

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$120,818,543

Equalized Assessed Valuation: \$31,336,422,275

Population: 933,736

Employees:

 Full Time: 32

 Part Time:

 Salaries Paid: \$3,009,962

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$	\$16,031	\$9
Revenue Collected During FY 16:	\$	\$66,880	\$17,623
Expenditures During FY 16:	\$	\$73,572	\$15,529
Per Capita Revenue:	\$	\$430	\$6
Per Capita Expenditures:	\$	\$414	\$6
Revenues over (under) Expenditures:	\$	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	0.00%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$449,334,104	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$481	\$144,858	\$
Revenue Collected During FY 16:	\$164,938,007	\$4,655,261	\$
Expenditures During FY 16:	\$119,616,874	\$4,599,881	\$
Per Capita Revenue:	\$177	\$31,331	\$
Per Capita Expenditures:	\$128	\$31,335	\$
Operating Income (loss):	\$45,321,133	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	413.09%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$494,119,674	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$529	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$7,337	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$8	\$16,031	\$9
Revenue Collected During FY 16:	\$65,377	\$66,880	\$17,623
Expenditures During FY 16:	\$52,942	\$73,572	\$15,529
Per Capita Revenue:	\$73	\$430	\$6
Per Capita Expenditures:	\$59	\$414	\$6
Revenues over (under) Expenditures:	\$12,435	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	37.35%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$19,772	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$22	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Edwards #2 Road District**

Unit Code: **024/020/15** County: **Edwards**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$38,640**

Equalized Assessed Valuation: **\$3,592,177**

Population: **585**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$10,414**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$10,253	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$18	\$16,031	\$9
Revenue Collected During FY 16:	\$76,449	\$66,880	\$17,623
Expenditures During FY 16:	\$52,664	\$73,572	\$15,529
Per Capita Revenue:	\$131	\$430	\$6
Per Capita Expenditures:	\$90	\$414	\$6
Revenues over (under) Expenditures:	\$23,785	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	64.63%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$34,038	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$58	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Dekalb Co Soil And Water Conservation District**

Unit Code: 019/010/17 County: Dekalb

Fiscal Year End: 6/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$110,641

Equalized Assessed Valuation: \$

Population: 105,160

Employees:

 Full Time: 1

 Part Time:

 Salaries Paid: \$57,846

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:	\$59,820	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$1	\$16,031	\$9
Revenue Collected During FY 16:	\$99,370	\$66,880	\$17,623
Expenditures During FY 16:	\$116,057	\$73,572	\$15,529
Per Capita Revenue:	\$1	\$430	\$6
Per Capita Expenditures:	\$1	\$414	\$6
Revenues over (under) Expenditures:	-\$16,687	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	37.17%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$43,133	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$21,469	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Dement-Lynnville Multi Township
Tax Assessment District**

Unit Code: 071/030/24 County: Ogle

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$19,640

Equalized Assessed Valuation: \$145,680,274

Population: 1,631

Employees:

 Full Time: 1

 Part Time:

 Salaries Paid: \$12,500

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$11,139	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$7	\$16,031	\$9
Revenue Collected During FY 16:	\$18,377	\$66,880	\$17,623
Expenditures During FY 16:	\$16,715	\$73,572	\$15,529
Per Capita Revenue:	\$11	\$430	\$6
Per Capita Expenditures:	\$10	\$414	\$6
Revenues over (under) Expenditures:	\$1,662	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	76.58%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$12,801	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$8	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$	\$16,031	\$9
Revenue Collected During FY 16:	\$	\$66,880	\$17,623
Expenditures During FY 16:	\$	\$73,572	\$15,529
Per Capita Revenue:	\$	\$430	\$6
Per Capita Expenditures:	\$	\$414	\$6
Revenues over (under) Expenditures:	\$	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	0.00%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$375,350	\$11,400,054	\$
Per Capita Debt:	\$536	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$707.703	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$1.011	\$144,858	\$
Revenue Collected During FY 16:	\$167.378	\$4,655,261	\$
Expenditures During FY 16:	\$189.627	\$4,599,881	\$
Per Capita Revenue:	\$239	\$31,331	\$
Per Capita Expenditures:	\$271	\$31,335	\$
Operating Income (loss):	-\$22.249	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	361.47%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$685.454	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$979	\$144,853	\$



STATE OF ILLINOIS
COMPTROLLER
SUSANA A. MENDOZA

FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Derry-Pleasant Vale-Hadley-New Salem Multi Township Tax								
Unit Code:	075/050/24	County:	Pike						
Fiscal Year End:	3/31/2016								
Accounting Method:	Cash								
Appropriation or Budget:	\$4,309,200								
Equalized Assessed Valuation:	\$27,083,721								
Population:	1,900								
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td style="border: 1px solid black; width: 50%;"></td> </tr> <tr> <td>Part Time:</td> <td style="border: 1px solid black; text-align: center;">9</td> </tr> <tr> <td>Salaries Paid:</td> <td style="border: 1px solid black; text-align: center;">\$1,455,963</td> </tr> </table>			Full Time:		Part Time:	9	Salaries Paid:	\$1,455,963
Full Time:									
Part Time:	9								
Salaries Paid:	\$1,455,963								

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$29,241	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$15	\$16,031	\$9
Revenue Collected During FY 16:	\$14,596	\$66,880	\$17,623
Expenditures During FY 16:	\$14,229	\$73,572	\$15,529
Per Capita Revenue:	\$8	\$430	\$6
Per Capita Expenditures:	\$7	\$414	\$6
Revenues over (under) Expenditures:	\$367	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	208.08%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$29,608	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$16	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Detroit-Flint-Montezuma Multi Township Tax Assessment District**

Unit Code: 075/060/24 County: Pike

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$15,435

Equalized Assessed Valuation: \$18,155,922

Population: 500

Employees:

 Full Time:

 Part Time: 6

 Salaries Paid: \$7,604

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$10,145	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$20	\$16,031	\$9
Revenue Collected During FY 16:	\$5,540	\$66,880	\$17,623
Expenditures During FY 16:	\$9,789	\$73,572	\$15,529
Per Capita Revenue:	\$11	\$430	\$6
Per Capita Expenditures:	\$20	\$414	\$6
Revenues over (under) Expenditures:	-\$4,249	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	60.23%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$5,896	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$12	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$5,896	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **East (Claremont & German) Multi Township Tax Assessment District**

Unit Code: 080/010/24 County: Richland

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$7,800

Equalized Assessed Valuation: \$16,953,618

Population: 1,196

Employees:

 Full Time:

 Part Time: 5

 Salaries Paid: \$4,245

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$14,151	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$12	\$16,031	\$9
Revenue Collected During FY 16:	\$4,487	\$66,880	\$17,623
Expenditures During FY 16:	\$5,090	\$73,572	\$15,529
Per Capita Revenue:	\$4	\$430	\$6
Per Capita Expenditures:	\$4	\$414	\$6
Revenues over (under) Expenditures:	-\$603	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	266.17%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$13,548	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$11	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **East Side Public Health District**

Unit Code: **088/010/13** County: **St. Clair**

Fiscal Year End: **6/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,394,860**

Equalized Assessed Valuation: **\$199,306,601**

Population: **65,000**

Employees:

 Full Time: **40**

 Part Time:

 Salaries Paid: **\$1,795,116**

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:	\$1,196,838	\$15,973,057	\$3,671,123
Per Capita Beginning Fund Balance:	\$18	\$330	\$41
Revenue Collected During FY 16:	\$3,449,640	\$13,081,513	\$5,569,239
Expenditures During FY 16:	\$3,449,325	\$12,399,285	\$5,158,867
Per Capita Revenue:	\$53	\$417	\$63
Per Capita Expenditures:	\$53	\$410	\$63
Revenues over (under) Expenditures:	\$315	\$682,227	\$191,794
Ratio of Fund Balance to Expenditures:	34.71%	145.12%	84.49%
Ending Fund Balance for FY 16:	\$1,197,153	\$16,106,557	\$3,831,773
Per Capita Ending Fund Balance:	\$18	\$334	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$404	\$
Total Unreserved Funds:	\$	\$77,737	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$715,468	\$6,642,144	\$355,852
Total Unrestricted Net Assets:	\$2,816,506	\$5,664,925	\$2,029,138



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$118,590	\$25,720,815	\$1,614,205
Per Capita Debt:	\$2	\$221	\$12
General Obligation Debt over EAV:	0.00%	10.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$1,514,473	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$10	\$
Revenue Collected During FY 16:	\$	\$248,075	\$
Expenditures During FY 16:	\$	\$288,590	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	-\$40,515	\$
Ratio of Retained Earnings to Expenditures:	0.00%	261.73%	0.00%
Ending Retained Earnings for FY 16:	\$	\$1,481,489	\$
Per Capita Ending Retained Earnings:	\$	\$10	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Freeburg-Smithton-Hecker Water Commission**

Unit Code: 088/010/38 County: St. Clair

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$678,061

Equalized Assessed Valuation: \$

Population: 120

Employees:

 Full Time:

 Part Time: 4

 Salaries Paid: \$7,968

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:	\$3,035,534	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$25,296	\$16,031	\$9
Revenue Collected During FY 16:	\$738,241	\$66,880	\$17,623
Expenditures During FY 16:	\$707,935	\$73,572	\$15,529
Per Capita Revenue:	\$6,152	\$430	\$6
Per Capita Expenditures:	\$5,899	\$414	\$6
Revenues over (under) Expenditures:	\$30,306	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	433.07%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$3,065,840	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$25,549	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$3,067,570	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Freeport Mosquito Abatement District**

Unit Code: 089/010/11 County: Stephenson

Fiscal Year End: 6/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$137,508

Equalized Assessed Valuation: \$282,127,903

Population: 25,000

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:	\$169,128	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$7	\$16,031	\$9
Revenue Collected During FY 16:	\$160,039	\$66,880	\$17,623
Expenditures During FY 16:	\$194,883	\$73,572	\$15,529
Per Capita Revenue:	\$6	\$430	\$6
Per Capita Expenditures:	\$8	\$414	\$6
Revenues over (under) Expenditures:	-\$34,844	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	68.90%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$134,284	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$5	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$135,285	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **FOUNTAIN CREEK-PIGEON GROVE Multi Township Tax**

Unit Code: 038/070/24 County: IROQUOIS

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$12,540

Equalized Assessed Valuation: \$12,654,220

Population: 2,655

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:	\$50,841	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$19	\$16,031	\$9
Revenue Collected During FY 16:	\$8,910	\$66,880	\$17,623
Expenditures During FY 16:	\$9,616	\$73,572	\$15,529
Per Capita Revenue:	\$3	\$430	\$6
Per Capita Expenditures:	\$4	\$414	\$6
Revenues over (under) Expenditures:	-\$706	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	521.37%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$50,135	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$19	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **East Peoria Mass Transit District**

Unit Code: **090/010/23** County: **Tazewell**

Fiscal Year End: **6/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,099,300**

Equalized Assessed Valuation: **\$441,216,885**

Population: **23,080**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$1,938**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$150,711	\$15,973,057	\$3,671,123
Per Capita Beginning Fund Balance:	\$7	\$330	\$41
Revenue Collected During FY 16:	\$1,853,131	\$13,081,513	\$5,569,239
Expenditures During FY 16:	\$1,854,622	\$12,399,285	\$5,158,867
Per Capita Revenue:	\$80	\$417	\$63
Per Capita Expenditures:	\$80	\$410	\$63
Revenues over (under) Expenditures:	-\$1,491	\$682,227	\$191,794
Ratio of Fund Balance to Expenditures:	8.05%	145.12%	84.49%
Ending Fund Balance for FY 16:	\$149,220	\$16,106,557	\$3,831,773
Per Capita Ending Fund Balance:	\$6	\$334	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$404	\$
Total Unreserved Funds:	\$	\$77,737	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$275,455	\$6,642,144	\$355,852
Total Unrestricted Net Assets:	\$14,773	\$5,664,925	\$2,029,138



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$25,720,815	\$1,614,205
Per Capita Debt:	\$	\$221	\$12
General Obligation Debt over EAV:	0.00%	10.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$1,514,473	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$10	\$
Revenue Collected During FY 16:	\$	\$248,075	\$
Expenditures During FY 16:	\$	\$288,590	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	-\$40,515	\$
Ratio of Retained Earnings to Expenditures:	0.00%	261.73%	0.00%
Ending Retained Earnings for FY 16:	\$	\$1,481,489	\$
Per Capita Ending Retained Earnings:	\$	\$10	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Fillmore Consolidated Road District**

Unit Code: 068/010/15 County: Montgomery

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$135,509

Equalized Assessed Valuation: \$7,416,545

Population: 1,152

Employees:

Full Time: 5

Part Time: 1

Salaries Paid: \$44,545

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$72,671	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$63	\$16,031	\$9
Revenue Collected During FY 16:	\$117,855	\$66,880	\$17,623
Expenditures During FY 16:	\$114,773	\$73,572	\$15,529
Per Capita Revenue:	\$102	\$430	\$6
Per Capita Expenditures:	\$100	\$414	\$6
Revenues over (under) Expenditures:	\$3,082	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	66.00%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$75,753	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$66	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$75,752	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Danville Sanitary District**

Unit Code: **092/010/16** County: **Vermilion**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,034,720**

Equalized Assessed Valuation: **\$**

Population: **32,243**

Employees:

 Full Time: **17**

 Part Time: **1**

 Salaries Paid: **\$959,011**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 16:	\$	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$	\$16,031	\$9
Revenue Collected During FY 16:	\$	\$66,880	\$17,623
Expenditures During FY 16:	\$	\$73,572	\$15,529
Per Capita Revenue:	\$	\$430	\$6
Per Capita Expenditures:	\$	\$414	\$6
Revenues over (under) Expenditures:	\$	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	0.00%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$	\$16,026	\$8

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$31,003,068	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$962	\$144,858	\$
Revenue Collected During FY 16:	\$4,534,556	\$4,655,261	\$
Expenditures During FY 16:	\$3,651,154	\$4,599,881	\$
Per Capita Revenue:	\$141	\$31,331	\$
Per Capita Expenditures:	\$113	\$31,335	\$
Operating Income (loss):	\$883,402	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	873.33%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$31,886,470	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$989	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Danville Public Building Commission	
Unit Code:	092/010/33	County: Vermilion
Fiscal Year End:	10/31/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$9,217,989	
Equalized Assessed Valuation:	\$829,574,310	
Population:	79,282	
Employees:		
Full Time:	27	
Part Time:	5	
Salaries Paid:	\$1,462,431	

Blended Component Units

Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$3,302,248	\$15,973,057	\$3,671,123
Per Capita Beginning Fund Balance:	\$42	\$330	\$41
Revenue Collected During FY 16:	\$7,593,184	\$13,081,513	\$5,569,239
Expenditures During FY 16:	\$8,014,524	\$12,399,285	\$5,158,867
Per Capita Revenue:	\$96	\$417	\$63
Per Capita Expenditures:	\$101	\$410	\$63
Revenues over (under) Expenditures:	-\$421,340	\$682,227	\$191,794
Ratio of Fund Balance to Expenditures:	35.95%	145.12%	84.49%
Ending Fund Balance for FY 16:	\$2,880,908	\$16,106,557	\$3,831,773
Per Capita Ending Fund Balance:	\$36	\$334	\$37
 <u>Equity</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Reserved Funds:	\$	\$404	\$
Total Unreserved Funds:	\$	\$77,737	\$
 <u>Net Assets</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Restricted Net Assets:	\$	\$6,642,144	\$355,852
Total Unrestricted Net Assets:	-\$177,801	\$5,664,925	\$2,029,138



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$8,130,000	\$25,720,815	\$1,614,205
Per Capita Debt:	\$103	\$221	\$12
General Obligation Debt over EAV:	0.00%	10.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$1,514,473	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$10	\$
Revenue Collected During FY 16:	\$	\$248,075	\$
Expenditures During FY 16:	\$	\$288,590	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	-\$40,515	\$
Ratio of Retained Earnings to Expenditures:	0.00%	261.73%	0.00%
Ending Retained Earnings for FY 16:	\$	\$1,481,489	\$
Per Capita Ending Retained Earnings:	\$	\$10	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Emma-Hawthorne-Heralds Prairie
 Multi Township Tax Assessment**

Unit Code: **097/010/24** County: **White**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$15,750**

Equalized Assessed Valuation: **\$40,418,692**

Population: **1,256**

Employees:

 Full Time:

 Part Time: **7**

 Salaries Paid: **\$7,936**

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:	\$17,487	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$14	\$16,031	\$9
Revenue Collected During FY 16:	\$12,533	\$66,880	\$17,623
Expenditures During FY 16:	\$11,776	\$73,572	\$15,529
Per Capita Revenue:	\$10	\$430	\$6
Per Capita Expenditures:	\$9	\$414	\$6
Revenues over (under) Expenditures:	\$757	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	154.93%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$18,244	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$15	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$18,244	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Fulton Flood River Conservancy District**

Unit Code: 098/010/14 County: Whiteside

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$71,500

Equalized Assessed Valuation: \$62,171,978

Population: 5,000

Employees:

 Full Time:

 Part Time: 6

 Salaries Paid: \$3,500

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$240,117	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$48	\$16,031	\$9
Revenue Collected During FY 16:	\$58,224	\$66,880	\$17,623
Expenditures During FY 16:	\$54,622	\$73,572	\$15,529
Per Capita Revenue:	\$12	\$430	\$6
Per Capita Expenditures:	\$11	\$414	\$6
Revenues over (under) Expenditures:	\$3,602	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	446.19%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$243,719	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$49	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$12,979	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$26	\$16,031	\$9
Revenue Collected During FY 16:	\$4,623	\$66,880	\$17,623
Expenditures During FY 16:	\$10,669	\$73,572	\$15,529
Per Capita Revenue:	\$9	\$430	\$6
Per Capita Expenditures:	\$21	\$414	\$6
Revenues over (under) Expenditures:	-\$6,046	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	64.98%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$6,933	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$14	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Florence-Wilton Multi Township
Tax Assessment District**

Unit Code: 099/010/24 County: Will

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$22,650

Equalized Assessed Valuation: \$57,014,098

Population: 2,160

Employees:

 Full Time: 1

 Part Time:

 Salaries Paid: \$10,000

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$37,864	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$18	\$16,031	\$9
Revenue Collected During FY 16:	\$19,280	\$66,880	\$17,623
Expenditures During FY 16:	\$15,345	\$73,572	\$15,529
Per Capita Revenue:	\$9	\$430	\$6
Per Capita Expenditures:	\$7	\$414	\$6
Revenues over (under) Expenditures:	\$3,935	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	272.39%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$41,799	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$19	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$	\$16,031	\$9
Revenue Collected During FY 16:	\$239,674	\$66,880	\$17,623
Expenditures During FY 16:	\$206,424	\$73,572	\$15,529
Per Capita Revenue:	\$421	\$430	\$6
Per Capita Expenditures:	\$363	\$414	\$6
Revenues over (under) Expenditures:	\$33,250	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	16.11%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$33,250	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$58	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$328,983	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **East Moreland Street Lighting District**

Unit Code: **099/020/18** County: **Will**

Fiscal Year End: **7/31/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,483**

Equalized Assessed Valuation: **\$11,908,881**

Population: **10,000**

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:	\$28,449	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$3	\$16,031	\$9
Revenue Collected During FY 16:	\$19,876	\$66,880	\$17,623
Expenditures During FY 16:	\$13,684	\$73,572	\$15,529
Per Capita Revenue:	\$2	\$430	\$6
Per Capita Expenditures:	\$1	\$414	\$6
Revenues over (under) Expenditures:	\$6,192	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	253.15%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$34,641	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$3	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$34,641	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Ferges Water Service District**

Unit Code: **100/015/19** County: **Williamson**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$169,936**

Equalized Assessed Valuation: **\$**

Population: **1,250**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$28,083**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$	\$16,031	\$9
Revenue Collected During FY 16:	\$	\$66,880	\$17,623
Expenditures During FY 16:	\$	\$73,572	\$15,529
Per Capita Revenue:	\$	\$430	\$6
Per Capita Expenditures:	\$	\$414	\$6
Revenues over (under) Expenditures:	\$	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	0.00%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$634.452	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$508	\$144,858	\$
Revenue Collected During FY 16:	\$205.241	\$4,655,261	\$
Expenditures During FY 16:	\$169.936	\$4,599,881	\$
Per Capita Revenue:	\$164	\$31,331	\$
Per Capita Expenditures:	\$136	\$31,335	\$
Operating Income (loss):	\$35.305	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	396.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$672.945	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$538	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Durand Sanitary District**

Unit Code: **101/010/16** County: **Winnebago**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$8,538**

Equalized Assessed Valuation: **\$14,775,567**

Population: **1,443**

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:	\$126,108	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$87	\$16,031	\$9
Revenue Collected During FY 16:	\$10,654	\$66,880	\$17,623
Expenditures During FY 16:	\$10,118	\$73,572	\$15,529
Per Capita Revenue:	\$7	\$430	\$6
Per Capita Expenditures:	\$7	\$414	\$6
Revenues over (under) Expenditures:	\$536	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	1251.67%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$126,644	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$88	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$126,644	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Erin-Kent Multi Township Tax Assessment District**

Unit Code: **089/030/24** County: **Stephenson**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$10,500**

Equalized Assessed Valuation: **\$28,460,155**

Population: **1,112**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$370**

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:	\$46,184	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$42	\$16,031	\$9
Revenue Collected During FY 16:	\$4,373	\$66,880	\$17,623
Expenditures During FY 16:	\$4,156	\$73,572	\$15,529
Per Capita Revenue:	\$4	\$430	\$6
Per Capita Expenditures:	\$4	\$414	\$6
Revenues over (under) Expenditures:	\$217	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	1116.48%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$46,401	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$42	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **District 5 (Corwin-Broadwell-Elkhart-Hurlbut) Multi Township**

Unit Code: 054/055/24 County: Logan

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$9,975

Equalized Assessed Valuation: \$64,436,113

Population: 4,623

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:	\$88,488	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$19	\$16,031	\$9
Revenue Collected During FY 16:	\$16,658	\$66,880	\$17,623
Expenditures During FY 16:	\$9,818	\$73,572	\$15,529
Per Capita Revenue:	\$4	\$430	\$6
Per Capita Expenditures:	\$2	\$414	\$6
Revenues over (under) Expenditures:	\$6,840	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	970.95%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$95,328	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$21	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$95,328	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Durand-Laona Multi Township Tax Assessment District**

Unit Code: **101/010/24** County: **Winnebago**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$42,150**

Equalized Assessed Valuation: **\$78,943,638**

Population: **3,644**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$22,839**

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:	\$32,704	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$9	\$16,031	\$9
Revenue Collected During FY 16:	\$27,337	\$66,880	\$17,623
Expenditures During FY 16:	\$29,612	\$73,572	\$15,529
Per Capita Revenue:	\$8	\$430	\$6
Per Capita Expenditures:	\$8	\$414	\$6
Revenues over (under) Expenditures:	-\$2,275	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	102.76%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$30,429	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$8	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Fox Metro Water Reclamation District**

Unit Code: 045/003/40 County: Kane

Fiscal Year End: 5/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$35,258,880

Equalized Assessed Valuation: \$4,215,411,491

Population: 290,000

Employees:

 Full Time: 80

 Part Time: 3

 Salaries Paid: \$6,424,162

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 16:	\$	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$	\$16,031	\$9
Revenue Collected During FY 16:	\$	\$66,880	\$17,623
Expenditures During FY 16:	\$	\$73,572	\$15,529
Per Capita Revenue:	\$	\$430	\$6
Per Capita Expenditures:	\$	\$414	\$6
Revenues over (under) Expenditures:	\$	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	0.00%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$	\$16,026	\$8

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$49,707,500	\$11,400,054	\$
Per Capita Debt:	\$171	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$166,548,942	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$574	\$144,858	\$
Revenue Collected During FY 16:	\$40,655,557	\$4,655,261	\$
Expenditures During FY 16:	\$31,290,160	\$4,599,881	\$
Per Capita Revenue:	\$140	\$31,331	\$
Per Capita Expenditures:	\$108	\$31,335	\$
Operating Income (loss):	\$9,365,397	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	548.83%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$171,729,998	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$592	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Fox River Water Reclamation Sanitary District	
Unit Code:	045/020/16	County: Kane
Fiscal Year End:	4/30/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$23,535,850	
Equalized Assessed Valuation:	\$2,453,994,503	
Population:	180,000	
Employees:		
Full Time:	55	
Part Time:	1	
Salaries Paid:	\$3,219,528	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$	\$16,031	\$9
Revenue Collected During FY 16:	\$	\$66,880	\$17,623
Expenditures During FY 16:	\$	\$73,572	\$15,529
Per Capita Revenue:	\$	\$430	\$6
Per Capita Expenditures:	\$	\$414	\$6
Revenues over (under) Expenditures:	\$	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	0.00%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$2,131,691	\$11,400,054	\$
Per Capita Debt:	\$12	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$144,234,991	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$801	\$144,858	\$
Revenue Collected During FY 16:	\$11,827,009	\$4,655,261	\$
Expenditures During FY 16:	\$13,792,169	\$4,599,881	\$
Per Capita Revenue:	\$66	\$31,331	\$
Per Capita Expenditures:	\$77	\$31,335	\$
Operating Income (loss):	-\$1,965,160	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	1016.50%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$140,197,083	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$779	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$328,221	\$25,720,815	\$1,614,205
Per Capita Debt:	\$	\$221	\$12
General Obligation Debt over EAV:	0.00%	10.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$1,514,473	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$10	\$
Revenue Collected During FY 16:	\$	\$248,075	\$
Expenditures During FY 16:	\$	\$288,590	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	-\$40,515	\$
Ratio of Retained Earnings to Expenditures:	0.00%	261.73%	0.00%
Ending Retained Earnings for FY 16:	\$	\$1,481,489	\$
Per Capita Ending Retained Earnings:	\$	\$10	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Del Mar Woods Sanitary District**

Unit Code: **049/015/16** County: **Lake**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$14,871**

Equalized Assessed Valuation: **\$12,318,100**

Population: **250**

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:	\$165,055	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$660	\$16,031	\$9
Revenue Collected During FY 16:	\$8,723	\$66,880	\$17,623
Expenditures During FY 16:	\$14,871	\$73,572	\$15,529
Per Capita Revenue:	\$35	\$430	\$6
Per Capita Expenditures:	\$59	\$414	\$6
Revenues over (under) Expenditures:	-\$6,148	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	1068.57%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$158,907	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$636	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$158,907	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Farm Ridge-Vermillion-Deer Park
 Multi Township Tax Assessment**

Unit Code: 050/110/24 County: Lasalle

Fiscal Year End: 3/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$26,598

Equalized Assessed Valuation: \$58,021,692

Population: 1,797

Employees:

 Full Time:

 Part Time: 7

 Salaries Paid: \$5,297

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:	\$56,018	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$31	\$16,031	\$9
Revenue Collected During FY 16:	\$20,018	\$66,880	\$17,623
Expenditures During FY 16:	\$23,630	\$73,572	\$15,529
Per Capita Revenue:	\$11	\$430	\$6
Per Capita Expenditures:	\$13	\$414	\$6
Revenues over (under) Expenditures:	-\$3,612	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	221.78%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$52,406	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$29	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$52,406	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **East Grove-Hamilton-Marion-South Dixon Multi Township Tax**

Unit Code: **052/050/24** County: **Lee**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$17,880**

Equalized Assessed Valuation: **\$89,789,136**

Population: **1,611**

Employees:

 Full Time:

 Part Time: **8**

 Salaries Paid: **\$13,142**

Blended Component Units

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$39,399	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$24	\$16,031	\$9
Revenue Collected During FY 16:	\$18,637	\$66,880	\$17,623
Expenditures During FY 16:	\$17,871	\$73,572	\$15,529
Per Capita Revenue:	\$12	\$430	\$6
Per Capita Expenditures:	\$11	\$414	\$6
Revenues over (under) Expenditures:	\$766	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	260.77%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$46,603	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$29	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Forrest-Fayette #9 Multi Township Tax Assessment District		
Unit Code:	053/045/24	County:	Livingston
Fiscal Year End:	12/31/2016		
Accounting Method:	Cash		
Appropriation or Budget:	\$10,059		
Equalized Assessed Valuation:	\$35,367,693		
Population:	1,861		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$7,420		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$23,268	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$13	\$16,031	\$9
Revenue Collected During FY 16:	\$11,951	\$66,880	\$17,623
Expenditures During FY 16:	\$8,584	\$73,572	\$15,529
Per Capita Revenue:	\$6	\$430	\$6
Per Capita Expenditures:	\$5	\$414	\$6
Revenues over (under) Expenditures:	\$3,367	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	310.29%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$26,635	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$14	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$26,635	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **East Nelson-Whitley Multi
Township Tax Assessment District**

Unit Code: **070/010/24** County: **Moultrie**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$13,015**

Equalized Assessed Valuation: **\$37,409,537**

Population: **1,300**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$9,466**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,524	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$1	\$16,031	\$9
Revenue Collected During FY 16:	\$17,058	\$66,880	\$17,623
Expenditures During FY 16:	\$13,015	\$73,572	\$15,529
Per Capita Revenue:	\$13	\$430	\$6
Per Capita Expenditures:	\$10	\$414	\$6
Revenues over (under) Expenditures:	\$4,043	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	42.77%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$5,567	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$4	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Decatur Public Building Commission**

Unit Code: 055/010/33 County: Macon

Fiscal Year End: 11/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,824,205

Equalized Assessed Valuation: \$827,227,091

Population: 73,254

Employees:

 Full Time: 33

 Part Time:

 Salaries Paid: \$1,134,566

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$	\$16,031	\$9
Revenue Collected During FY 16:	\$1	\$66,880	\$17,623
Expenditures During FY 16:	\$1	\$73,572	\$15,529
Per Capita Revenue:	\$	\$430	\$6
Per Capita Expenditures:	\$	\$414	\$6
Revenues over (under) Expenditures:	\$	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	0.00%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$1	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$329,742	\$11,400,054	\$
Per Capita Debt:	\$5	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$4,427,997	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$60	\$144,858	\$
Revenue Collected During FY 16:	\$4,436,982	\$4,655,261	\$
Expenditures During FY 16:	\$4,731,031	\$4,599,881	\$
Per Capita Revenue:	\$61	\$31,331	\$
Per Capita Expenditures:	\$65	\$31,335	\$
Operating Income (loss):	-\$294,049	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	87.38%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$4,133,948	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$56	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Decatur Sanitary District**

Unit Code: **055/020/16** County: **Macon**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$51,003,798**

Equalized Assessed Valuation: **\$1,021,884,084**

Population: **85,261**

Employees:

 Full Time: **53**

 Part Time: **4**

 Salaries Paid: **\$3,718,725**

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:	\$	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$	\$16,031	\$9
Revenue Collected During FY 16:	\$	\$66,880	\$17,623
Expenditures During FY 16:	\$	\$73,572	\$15,529
Per Capita Revenue:	\$	\$430	\$6
Per Capita Expenditures:	\$	\$414	\$6
Revenues over (under) Expenditures:	\$	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	0.00%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$36,910,883	\$11,400,054	\$
Per Capita Debt:	\$433	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$98,054,660	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$1.150	\$144,858	\$
Revenue Collected During FY 16:	\$18,899,327	\$4,655,261	\$
Expenditures During FY 16:	\$15,063,816	\$4,599,881	\$
Per Capita Revenue:	\$222	\$31,331	\$
Per Capita Expenditures:	\$177	\$31,335	\$
Operating Income (loss):	\$3,835,511	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	658.09%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$99,132,780	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$1.163	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Fosterburg Water Service District**

Unit Code: **057/005/19** County: **Madison**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,386,099**

Equalized Assessed Valuation: **\$189,789,830**

Population: **9,167**

Employees:

 Full Time: **7**

 Part Time: **1**

 Salaries Paid: **\$418,851**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$	\$16,031	\$9
Revenue Collected During FY 16:	\$	\$66,880	\$17,623
Expenditures During FY 16:	\$	\$73,572	\$15,529
Per Capita Revenue:	\$	\$430	\$6
Per Capita Expenditures:	\$	\$414	\$6
Revenues over (under) Expenditures:	\$	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	0.00%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$9,311,865	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$1,016	\$144,858	\$
Revenue Collected During FY 16:	\$2,045,530	\$4,655,261	\$
Expenditures During FY 16:	\$2,088,444	\$4,599,881	\$
Per Capita Revenue:	\$223	\$31,331	\$
Per Capita Expenditures:	\$228	\$31,335	\$
Operating Income (loss):	-\$42,914	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	443.82%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$9,268,951	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$1,011	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Forest Home & Maple Public Water Service District**

Unit Code: **057/035/19** County: **Madison**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$277,048**

Equalized Assessed Valuation: **\$**

Population: **2,500**

Employees:

 Full Time: **2**

 Part Time: **3**

 Salaries Paid: **\$67,247**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$	\$16,031	\$9
Revenue Collected During FY 16:	\$	\$66,880	\$17,623
Expenditures During FY 16:	\$	\$73,572	\$15,529
Per Capita Revenue:	\$	\$430	\$6
Per Capita Expenditures:	\$	\$414	\$6
Revenues over (under) Expenditures:	\$	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	0.00%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$927.639	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$371	\$144,858	\$
Revenue Collected During FY 16:	\$265.553	\$4,655,261	\$
Expenditures During FY 16:	\$310.187	\$4,599,881	\$
Per Capita Revenue:	\$106	\$31,331	\$
Per Capita Expenditures:	\$124	\$31,335	\$
Operating Income (loss):	-\$44.634	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	284.67%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$883.005	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$353	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Foster-Tonti #2 Multi Township
Tax Assessment District**

Unit Code: 058/040/24 County: Marion

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$11,787

Equalized Assessed Valuation: \$21,227,596

Population: 1,392

Employees:

Full Time:

Part Time: 4

Salaries Paid: \$1,440

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$20,439	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$15	\$16,031	\$9
Revenue Collected During FY 16:	\$7,879	\$66,880	\$17,623
Expenditures During FY 16:	\$10,335	\$73,572	\$15,529
Per Capita Revenue:	\$6	\$430	\$6
Per Capita Expenditures:	\$7	\$414	\$6
Revenues over (under) Expenditures:	-\$2,456	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	174.00%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$17,983	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$13	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Dale-Allin Multi Township Tax Assessment District

Unit Code: 064/045/24 County: Mclean

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$13,965

Equalized Assessed Valuation: \$63,793,660

Population: 2,300

Employees:

 Full Time:

 Part Time: 4

 Salaries Paid: \$1,000

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 16:	\$7,688	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$3	\$16,031	\$9
Revenue Collected During FY 16:	\$12,513	\$66,880	\$17,623
Expenditures During FY 16:	\$10,102	\$73,572	\$15,529
Per Capita Revenue:	\$5	\$430	\$6
Per Capita Expenditures:	\$4	\$414	\$6
Revenues over (under) Expenditures:	\$2,411	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	99.97%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$10,099	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$4	\$16,026	\$8

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Fountain Water Service District**

Unit Code: 067/010/19 County: Monroe

Fiscal Year End: 12/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,316,669

Equalized Assessed Valuation: \$1

Population: 6,000

Employees:

 Full Time: 4

 Part Time: 2

 Salaries Paid: \$236,914

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$	\$16,031	\$9
Revenue Collected During FY 16:	\$	\$66,880	\$17,623
Expenditures During FY 16:	\$	\$73,572	\$15,529
Per Capita Revenue:	\$	\$430	\$6
Per Capita Expenditures:	\$	\$414	\$6
Revenues over (under) Expenditures:	\$	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	0.00%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$4,561,629	\$11,400,054	\$
Per Capita Debt:	\$760	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$6,018,507	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$1,003	\$144,858	\$
Revenue Collected During FY 16:	\$1,401,070	\$4,655,261	\$
Expenditures During FY 16:	\$1,316,669	\$4,599,881	\$
Per Capita Revenue:	\$234	\$31,331	\$
Per Capita Expenditures:	\$219	\$31,335	\$
Operating Income (loss):	\$84,401	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	463.51%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$6,102,908	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$1,017	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Farrington-Field #3 Multi
Township Tax Assessment District**

Unit Code: **041/040/24** County: **Jefferson**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$19,950**

Equalized Assessed Valuation: **\$20,429,218**

Population: **2,035**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$8,780**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$26,868	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$13	\$16,031	\$9
Revenue Collected During FY 16:	\$10,505	\$66,880	\$17,623
Expenditures During FY 16:	\$12,126	\$73,572	\$15,529
Per Capita Revenue:	\$5	\$430	\$6
Per Capita Expenditures:	\$6	\$414	\$6
Revenues over (under) Expenditures:	-\$1,621	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	208.21%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$25,247	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$12	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Franklin Grove - Nachusa Multi Township Tax Assessment District**

Unit Code: **052/075/24** County: **Lee**

Fiscal Year End: **4/1/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$11,916**

Equalized Assessed Valuation: **\$35,023,211**

Population: **1,900**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$9,214**

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:	\$9,362	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$5	\$16,031	\$9
Revenue Collected During FY 16:	\$11,908	\$66,880	\$17,623
Expenditures During FY 16:	\$10,840	\$73,572	\$15,529
Per Capita Revenue:	\$6	\$430	\$6
Per Capita Expenditures:	\$6	\$414	\$6
Revenues over (under) Expenditures:	\$1,068	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	96.22%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$10,430	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$5	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$65,687	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$11,400,054	\$
Per Capita Debt:	\$	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$	\$4,655,261	\$
Expenditures During FY 16:	\$	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$