



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Kankakee River Valley Forest Preserve District**

Unit Code: 046/010/07 County: Kankakee

Fiscal Year End: 5/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$794,626

Equalized Assessed Valuation: \$308,795,405

Population: 70,500

Employees:

Full Time: _____

Part Time: 10

Salaries Paid: \$40,602

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$601,949	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$9	\$16,031	\$9
Revenue Collected During FY 16:	\$191,650	\$66,880	\$17,623
Expenditures During FY 16:	\$492,912	\$73,572	\$15,529
Per Capita Revenue:	\$3	\$430	\$6
Per Capita Expenditures:	\$7	\$414	\$6
Revenues over (under) Expenditures:	-\$301,262	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	61.00%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$300,687	\$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:	\$300,687	\$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: **Jo Daviess Soil And Water Conservation District**

Unit Code: 043/010/17 County: Jo Daviess

Fiscal Year End: 6/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$108,822

Equalized Assessed Valuation: \$729,142,258

Population: 22,407

Employees:

 Full Time: 2

 Part Time:

 Salaries Paid: \$87,624

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:	\$175,868	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$8	\$16,031	\$9
Revenue Collected During FY 16:	\$108,822	\$66,880	\$17,623
Expenditures During FY 16:	\$167,902	\$73,572	\$15,529
Per Capita Revenue:	\$5	\$430	\$6
Per Capita Expenditures:	\$7	\$414	\$6
Revenues over (under) Expenditures:	-\$59,080	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	69.56%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$116,788	\$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:	\$116,788	\$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: **JoDavies/Carroll Solid Waste Agency**

Unit Code: **043/010/39** County: **Jo Daviess**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$14,000**

Equalized Assessed Valuation: **\$1,034,140,797**

Population: **37,000**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

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:	\$14,260	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$	\$16,031	\$9
Revenue Collected During FY 16:	\$21,533	\$66,880	\$17,623
Expenditures During FY 16:	\$15,363	\$73,572	\$15,529
Per Capita Revenue:	\$1	\$430	\$6
Per Capita Expenditures:	\$	\$414	\$6
Revenues over (under) Expenditures:	\$6,170	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	120.95%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$18,581	\$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: **Johnson County Soil And Water Conservation District**

Unit Code: 044/010/17 County: Johnson

Fiscal Year End: 6/30/2016

Accounting Method: Cash

Appropriation or Budget: \$116,702

Equalized Assessed Valuation: \$118,823,543

Population: 12,762

Employees:

 Full Time: 1

 Part Time:

 Salaries Paid: \$44,565

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$116,702	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$9	\$16,031	\$9
Revenue Collected During FY 16:	\$27,784	\$66,880	\$17,623
Expenditures During FY 16:	\$61,453	\$73,572	\$15,529
Per Capita Revenue:	\$2	\$430	\$6
Per Capita Expenditures:	\$5	\$414	\$6
Revenues over (under) Expenditures:	-\$33,669	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	135.12%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$83,033	\$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:	\$83,034	\$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: **Kane County Forest Preserve District**

Unit Code: **045/010/07** County: **Kane**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$55,403,984**

Equalized Assessed Valuation: **\$12,177,826,707**

Population: **530,847**

Employees:

 Full Time: **73**

 Part Time: **126**

 Salaries Paid: **\$4,142,637**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$8,194,832	\$15,973,057	\$3,671,123
Per Capita Beginning Fund Balance:	\$15	\$330	\$41
Revenue Collected During FY 16:	\$8,924,065	\$13,081,513	\$5,569,239
Expenditures During FY 16:	\$8,063,321	\$12,399,285	\$5,158,867
Per Capita Revenue:	\$17	\$417	\$63
Per Capita Expenditures:	\$15	\$410	\$63
Revenues over (under) Expenditures:	\$860,744	\$682,227	\$191,794
Ratio of Fund Balance to Expenditures:	85.02%	145.12%	84.49%
Ending Fund Balance for FY 16:	\$6,855,576	\$16,106,557	\$3,831,773
Per Capita Ending Fund Balance:	\$13	\$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:	\$7,372,270	\$6,642,144	\$355,852
Total Unrestricted Net Assets:	\$14,654,278	\$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:	\$159,790,104	\$25,720,815	\$1,614,205
Per Capita Debt:	\$301	\$221	\$12
General Obligation Debt over EAV:	1.19%	10.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$11,204,616	\$1,514,473	\$
Per Capita Beginning Retained Earnings for FY 16:	\$21	\$10	\$
Revenue Collected During FY 16:	\$820,337	\$248,075	\$
Expenditures During FY 16:	\$1,200,318	\$288,590	\$
Per Capita Revenue:	\$2	\$2	\$
Per Capita Expenditures:	\$2	\$3	\$
Operating Income (loss):	-\$379,981	-\$40,515	\$
Ratio of Retained Earnings to Expenditures:	915.94%	261.73%	0.00%
Ending Retained Earnings for FY 16:	\$10,994,193	\$1,481,489	\$
Per Capita Ending Retained Earnings:	\$21	\$10	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lake Marian River Conservancy District**

Unit Code: **045/010/14** County: **Kane**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$187,634**

Equalized Assessed Valuation: **\$16,372,615**

Population: **1,870**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$7**

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:	\$194,308	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$104	\$16,031	\$9
Revenue Collected During FY 16:	\$21,450	\$66,880	\$17,623
Expenditures During FY 16:	\$9,836	\$73,572	\$15,529
Per Capita Revenue:	\$11	\$430	\$6
Per Capita Expenditures:	\$5	\$414	\$6
Revenues over (under) Expenditures:	\$11,614	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	2093.55%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$205,922	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$110	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$209,599	\$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: **Knox County North Multi
 Township Tax Assessment District**

Unit Code: 048/070/24 County: Knox

Fiscal Year End: 12/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$142,000

Equalized Assessed Valuation: \$209,821,854

Population: 7,952

Employees:

 Full Time: 2

 Part Time: 18

 Salaries Paid: \$72,690

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:	\$183,987	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$23	\$16,031	\$9
Revenue Collected During FY 16:	\$90,504	\$66,880	\$17,623
Expenditures During FY 16:	\$109,304	\$73,572	\$15,529
Per Capita Revenue:	\$11	\$430	\$6
Per Capita Expenditures:	\$14	\$414	\$6
Revenues over (under) Expenditures:	-\$18,800	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	151.13%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$165,187	\$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:	\$	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$169,094	\$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:	\$756,000	\$11,400,054	\$
Per Capita Debt:	\$13	\$39,480	\$
General Obligation Debt over EAV:	0.12%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$105.825	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$2	\$144,858	\$
Revenue Collected During FY 16:	\$374.977	\$4,655,261	\$
Expenditures During FY 16:	\$344.454	\$4,599,881	\$
Per Capita Revenue:	\$6	\$31,331	\$
Per Capita Expenditures:	\$6	\$31,335	\$
Operating Income (loss):	\$30.523	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	39.58%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$136.348	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$2	\$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: **Kankakee River Conservancy District**

Unit Code: 046/010/14 County: Kankakee

Fiscal Year End: 5/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$25,000

Equalized Assessed Valuation: \$11,886,228

Population: 1,300

Employees:

Full Time: _____

Part Time: _____

Salaries Paid: _____ \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$48,808	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$38	\$16,031	\$9
Revenue Collected During FY 16:	\$9,200	\$66,880	\$17,623
Expenditures During FY 16:	\$24,547	\$73,572	\$15,529
Per Capita Revenue:	\$7	\$430	\$6
Per Capita Expenditures:	\$19	\$414	\$6
Revenues over (under) Expenditures:	-\$15,347	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	136.31%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$33,461	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$26	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$33,461	\$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: **Kankakee Co Soil And Water Conservation District**

Unit Code: 046/010/17 County: Kankakee

Fiscal Year End: 6/30/2016

Accounting Method: Cash

Appropriation or Budget: \$141,514

Equalized Assessed Valuation: \$1,803,335,381

Population: 110,879

Employees:

 Full Time:

 Part Time: 2

 Salaries Paid: \$29,698

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$114,914	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$1	\$16,031	\$9
Revenue Collected During FY 16:	\$111,989	\$66,880	\$17,623
Expenditures During FY 16:	\$141,514	\$73,572	\$15,529
Per Capita Revenue:	\$1	\$430	\$6
Per Capita Expenditures:	\$1	\$414	\$6
Revenues over (under) Expenditures:	-\$29,525	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	60.34%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$85,389	\$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:	\$86,901	\$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: **Kankakee Co. Public Building Commission**

Unit Code: 046/010/33 County: Kankakee

Fiscal Year End: 10/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$94,442

Equalized Assessed Valuation: \$1,780,263,329

Population: 110,879

Employees:

 Full Time: _____

 Part Time: _____

 Salaries Paid: _____ \$

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$340,054	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$3	\$16,031	\$9
Revenue Collected During FY 16:	\$23,068	\$66,880	\$17,623
Expenditures During FY 16:	\$23,751	\$73,572	\$15,529
Per Capita Revenue:	\$	\$430	\$6
Per Capita Expenditures:	\$	\$414	\$6
Revenues over (under) Expenditures:	-\$683	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	1428.87%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$339,371	\$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:	\$317,435	\$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:	\$1,545,000	\$11,400,054	\$
Per Capita Debt:	\$14	\$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: **Kendall Co Soil And Water Conservation District**

Unit Code: 047/010/17 County: Kendall

Fiscal Year End: 6/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$91,207

Equalized Assessed Valuation: \$

Population: 123,355

Employees:

 Full Time: 2

 Part Time: 1

 Salaries Paid: \$109,035

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$247,690	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$2	\$16,031	\$9
Revenue Collected During FY 16:	\$91,207	\$66,880	\$17,623
Expenditures During FY 16:	\$178,938	\$73,572	\$15,529
Per Capita Revenue:	\$1	\$430	\$6
Per Capita Expenditures:	\$1	\$414	\$6
Revenues over (under) Expenditures:	-\$87,731	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	89.39%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$159,959	\$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:	\$152,622	\$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: **Knox County Exposition and Auditorium Authority**

Unit Code: 048/005/09 County: Knox

Fiscal Year End: 12/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$388,662

Equalized Assessed Valuation: \$

Population: 52,938

Employees:

 Full Time: 4

 Part Time:

 Salaries Paid: \$118,003

Blended Component Units

Number Submitted = 1
 ORPHEUM THEATRE OF GALESBURG, IL NI

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1	\$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:	\$1	\$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:	\$66,185	\$11,400,054	\$
Per Capita Debt:	\$1	\$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:	\$1,941,226	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$37	\$144,858	\$
Revenue Collected During FY 16:	\$716,047	\$4,655,261	\$
Expenditures During FY 16:	\$519,451	\$4,599,881	\$
Per Capita Revenue:	\$14	\$31,331	\$
Per Capita Expenditures:	\$10	\$31,335	\$
Operating Income (loss):	\$196,596	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	411.55%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$2,137,822	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$40	\$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: Kane-DuPage Co. Soil And Water Conservation District

Unit Code: 045/010/17 County: Kane

Fiscal Year End: 6/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$300,781

Equalized Assessed Valuation: \$

Population: 1,450,474

Employees:

 Full Time: 3

 Part Time: 2

 Salaries Paid: \$170,409

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$438,873	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$	\$16,031	\$9
Revenue Collected During FY 16:	\$257,666	\$66,880	\$17,623
Expenditures During FY 16:	\$281,186	\$73,572	\$15,529
Per Capita Revenue:	\$	\$430	\$6
Per Capita Expenditures:	\$	\$414	\$6
Revenues over (under) Expenditures:	-\$23,520	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	147.71%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$415,353	\$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:	\$412,434	\$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:	\$43,647	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$44	\$16,031	\$9
Revenue Collected During FY 16:	\$593	\$66,880	\$17,623
Expenditures During FY 16:	\$171	\$73,572	\$15,529
Per Capita Revenue:	\$1	\$430	\$6
Per Capita Expenditures:	\$	\$414	\$6
Revenues over (under) Expenditures:	\$422	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	25771.35%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$44,069	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$44	\$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: **Leroy-Manchester Multi Township
Tax Assessment District**

Unit Code: 004/025/24 County: Boone

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$19,600

Equalized Assessed Valuation: \$39,106,904

Population: 1,450

Employees:

 Full Time:

 Part Time: 6

 Salaries Paid: \$12,255

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:	\$28,844	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$20	\$16,031	\$9
Revenue Collected During FY 16:	\$16,517	\$66,880	\$17,623
Expenditures During FY 16:	\$15,792	\$73,572	\$15,529
Per Capita Revenue:	\$11	\$430	\$6
Per Capita Expenditures:	\$11	\$414	\$6
Revenues over (under) Expenditures:	\$725	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	187.24%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$29,569	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$20	\$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: **Kimberly Heights Sanitary District**

Unit Code: 016/090/16 County: Cook

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$285,000

Equalized Assessed Valuation: \$11,059,629

Population: 700

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:	\$26,686	\$66,880	\$17,623
Expenditures During FY 16:	\$26,686	\$73,572	\$15,529
Per Capita Revenue:	\$38	\$430	\$6
Per Capita Expenditures:	\$38	\$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:	\$268,977	\$11,400,054	\$
Per Capita Debt:	\$384	\$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:	\$428,768	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$613	\$144,858	\$
Revenue Collected During FY 16:	\$90,484	\$4,655,261	\$
Expenditures During FY 16:	\$43,382	\$4,599,881	\$
Per Capita Revenue:	\$129	\$31,331	\$
Per Capita Expenditures:	\$62	\$31,335	\$
Operating Income (loss):	\$47,102	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	1096.93%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$475,870	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$680	\$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: **La Grange Highlands Sanitary District**

Unit Code: **016/100/16** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,202,700**

Equalized Assessed Valuation: **\$158,028,808**

Population: **6,200**

Employees:

 Full Time: **5**

 Part Time: **1**

 Salaries Paid: **\$357,525**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	-\$119,389	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	-\$19	\$16,031	\$9
Revenue Collected During FY 16:	\$512,137	\$66,880	\$17,623
Expenditures During FY 16:	\$669,724	\$73,572	\$15,529
Per Capita Revenue:	\$83	\$430	\$6
Per Capita Expenditures:	\$108	\$414	\$6
Revenues over (under) Expenditures:	-\$157,587	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	-41.36%	282.67%	113.98%
Ending Fund Balance for FY 16:	-\$276,976	\$135,704	\$29,176
Per Capita Ending Fund Balance:	-\$45	\$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:	-\$246,254	\$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:	\$1,098,254	\$11,400,054	\$
Per Capita Debt:	\$177	\$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:	\$11,180,567	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$1,803	\$144,858	\$
Revenue Collected During FY 16:	\$2,328,872	\$4,655,261	\$
Expenditures During FY 16:	\$1,387,284	\$4,599,881	\$
Per Capita Revenue:	\$376	\$31,331	\$
Per Capita Expenditures:	\$224	\$31,335	\$
Operating Income (loss):	\$941,588	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	873.80%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$12,122,155	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$1,955	\$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: **Lake Mattoon Water Service District**

Unit Code: 018/010/19 County: Cumberland

Fiscal Year End: 8/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$163,450

Equalized Assessed Valuation: \$

Population: 500

Employees:

 Full Time: 1

 Part Time: 2

 Salaries Paid: \$39,192

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:	\$577.459	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$1.155	\$144,858	\$
Revenue Collected During FY 16:	\$158.764	\$4,655,261	\$
Expenditures During FY 16:	\$171.154	\$4,599,881	\$
Per Capita Revenue:	\$318	\$31,331	\$
Per Capita Expenditures:	\$342	\$31,335	\$
Operating Income (loss):	-\$12.390	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	330.15%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$565.069	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$1.130	\$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:	\$15,873,135	\$11,400,054	\$
Per Capita Debt:	\$360	\$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:	\$55,691,907	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$1,264	\$144,858	\$
Revenue Collected During FY 16:	\$6,466,838	\$4,655,261	\$
Expenditures During FY 16:	\$5,016,261	\$4,599,881	\$
Per Capita Revenue:	\$147	\$31,331	\$
Per Capita Expenditures:	\$114	\$31,335	\$
Operating Income (loss):	\$1,450,577	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	1123.14%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$56,339,414	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$1,279	\$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:	Lyman-Wall-Peach Orchard-Sullivant #2 Multi Township Tax		
Unit Code:	027/035/24	County:	Ford
Fiscal Year End:	12/31/2016		
Accounting Method:	Cash		
Appropriation or Budget:	\$17,755		
Equalized Assessed Valuation:	\$41,086,650		
Population:	2,004		
Employees:			
Full Time:			
Part Time:	9		
Salaries Paid:	\$6,590		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$10,548	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$5	\$16,031	\$9
Revenue Collected During FY 16:	\$13,154	\$66,880	\$17,623
Expenditures During FY 16:	\$12,174	\$73,572	\$15,529
Per Capita Revenue:	\$7	\$430	\$6
Per Capita Expenditures:	\$6	\$414	\$6
Revenues over (under) Expenditures:	\$980	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	94.69%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$11,528	\$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:	\$	\$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:	\$6,519,088	\$11,400,054	\$
Per Capita Debt:	\$291	\$39,480	\$
General Obligation Debt over EAV:	1.55%	0.02%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$16,503,032	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$738	\$144,858	\$
Revenue Collected During FY 16:	\$39,935,109	\$4,655,261	\$
Expenditures During FY 16:	\$38,819,857	\$4,599,881	\$
Per Capita Revenue:	\$1,785	\$31,331	\$
Per Capita Expenditures:	\$1,735	\$31,335	\$
Operating Income (loss):	\$1,115,252	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	45.38%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$17,618,284	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$788	\$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: **Kewanee Airport Authority**

Unit Code: **037/010/03** County: **Henry**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$475,309**

Equalized Assessed Valuation: **\$77,975,057**

Population: **12,500**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$328,752	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$26	\$16,031	\$9
Revenue Collected During FY 16:	\$205,938	\$66,880	\$17,623
Expenditures During FY 16:	\$172,245	\$73,572	\$15,529
Per Capita Revenue:	\$16	\$430	\$6
Per Capita Expenditures:	\$14	\$414	\$6
Revenues over (under) Expenditures:	\$33,693	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	195.91%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$337,445	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$27	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$247,357	\$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: **Jefferson Co Soil And Water Conservation District**

Unit Code: **041/010/17** County: **Jefferson**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$191,533**

Equalized Assessed Valuation: **\$468,719,332**

Population: **38,827**

Employees:

 Full Time: **1**

 Part Time:

 Salaries Paid: **\$47,098**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$213,067	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$5	\$16,031	\$9
Revenue Collected During FY 16:	\$83,504	\$66,880	\$17,623
Expenditures During FY 16:	\$121,713	\$73,572	\$15,529
Per Capita Revenue:	\$2	\$430	\$6
Per Capita Expenditures:	\$3	\$414	\$6
Revenues over (under) Expenditures:	-\$38,209	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	143.66%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$174,858	\$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:	\$84,396	\$6,654	\$
Total Unrestricted Net Assets:	\$69,294	\$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: **Lovejoy-Milford-Prairie Green-Stockland Multi Township Tax**

Unit Code: **038/050/24** County: **Iroquois**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$34,000**

Equalized Assessed Valuation: **\$44,070,124**

Population: **3,149**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$22,000**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$49,149	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$16	\$16,031	\$9
Revenue Collected During FY 16:	\$35,920	\$66,880	\$17,623
Expenditures During FY 16:	\$28,698	\$73,572	\$15,529
Per Capita Revenue:	\$11	\$430	\$6
Per Capita Expenditures:	\$9	\$414	\$6
Revenues over (under) Expenditures:	\$7,222	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	196.43%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$56,371	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$18	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$56,371	\$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: **Lakeside Water District Public Water District**

Unit Code: **039/005/37** County: **Jackson**

Fiscal Year End: **9/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$533,566**

Equalized Assessed Valuation: **\$1**

Population: **2,000**

Employees:

 Full Time: **2**

 Part Time: **1**

 Salaries Paid: **\$73,994**

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:	\$896,000	\$11,400,054	\$
Per Capita Debt:	\$448	\$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:	\$2,161,428	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$1,081	\$144,858	\$
Revenue Collected During FY 16:	\$574,893	\$4,655,261	\$
Expenditures During FY 16:	\$529,320	\$4,599,881	\$
Per Capita Revenue:	\$287	\$31,331	\$
Per Capita Expenditures:	\$265	\$31,335	\$
Operating Income (loss):	\$45,573	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	413.43%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$2,188,371	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$1,094	\$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:	\$3,596,406	\$11,400,054	\$
Per Capita Debt:	\$138	\$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:	\$1,188,127	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$46	\$144,858	\$
Revenue Collected During FY 16:	\$1,462,399	\$4,655,261	\$
Expenditures During FY 16:	\$1,411,719	\$4,599,881	\$
Per Capita Revenue:	\$56	\$31,331	\$
Per Capita Expenditures:	\$54	\$31,335	\$
Operating Income (loss):	\$50,680	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	87.75%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$1,238,807	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$48	\$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: **Jackson Co Soil And Water Conservation District**

Unit Code: **039/010/17** County: **Jackson**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$60,200**

Equalized Assessed Valuation: **\$833,742,284**

Population: **59,814**

Employees:

 Full Time: **1**

 Part Time:

 Salaries Paid: **\$31,730**

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:	\$169,620	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$3	\$16,031	\$9
Revenue Collected During FY 16:	\$22,086	\$66,880	\$17,623
Expenditures During FY 16:	\$55,271	\$73,572	\$15,529
Per Capita Revenue:	\$	\$430	\$6
Per Capita Expenditures:	\$1	\$414	\$6
Revenues over (under) Expenditures:	-\$33,185	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	334.16%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$184,693	\$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:	\$184,693	\$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: **Jackson County Mass Transit District**

Unit Code: 039/010/23 County: Jackson

Fiscal Year End: 6/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,062,793

Equalized Assessed Valuation: \$

Population: 60,218

Employees:

 Full Time: 12

 Part Time: 15

 Salaries Paid: \$463,711

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$2	\$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:	\$	\$73,572	\$15,529
Per Capita Revenue:	\$	\$430	\$6
Per Capita Expenditures:	\$	\$414	\$6
Revenues over (under) Expenditures:	\$1	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	0.00%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$3	\$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:	\$2	\$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:	\$55,000	\$11,400,054	\$
Per Capita Debt:	\$1	\$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:	\$253.748	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$4	\$144,858	\$
Revenue Collected During FY 16:	\$1.346.115	\$4,655,261	\$
Expenditures During FY 16:	\$1.138.296	\$4,599,881	\$
Per Capita Revenue:	\$22	\$31,331	\$
Per Capita Expenditures:	\$19	\$31,335	\$
Operating Income (loss):	\$207.819	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	40.55%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$461.567	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$8	\$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: **Levan-Degognia-Fountain Bluff-Kinkaid Multi Township Tax**

Unit Code: 039/020/24 County: Jackson

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$51,503

Equalized Assessed Valuation: \$29,536,370

Population: 1,697

Employees:

 Full Time:

 Part Time: 1

 Salaries Paid: \$16,000

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$	\$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:	\$	\$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: **Knox County South Multi
Township Tax Assessment District**

Unit Code: **048/080/24** County: **Knox**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$102,970**

Equalized Assessed Valuation: **\$202,239,889**

Population: **14,500**

Employees:

 Full Time: **2**

 Part Time: **5**

 Salaries Paid: **\$78,979**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$68,434	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$5	\$16,031	\$9
Revenue Collected During FY 16:	\$99,114	\$66,880	\$17,623
Expenditures During FY 16:	\$93,352	\$73,572	\$15,529
Per Capita Revenue:	\$7	\$430	\$6
Per Capita Expenditures:	\$6	\$414	\$6
Revenues over (under) Expenditures:	\$5,762	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	79.48%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$74,196	\$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	\$



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

Amounts

Averages

Medians

Beginning Fund Balance for FY 16:	\$1	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$1	\$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:	\$1	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$1	\$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:	\$1,104,425	\$11,400,054	\$
Per Capita Debt:	\$1,104,425	\$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:	\$2,173,587	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$2,173,587	\$144,858	\$
Revenue Collected During FY 16:	\$661,747	\$4,655,261	\$
Expenditures During FY 16:	\$706,469	\$4,599,881	\$
Per Capita Revenue:	\$661,747	\$31,331	\$
Per Capita Expenditures:	\$706,469	\$31,335	\$
Operating Income (loss):	-\$44,722	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	301.34%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$2,128,865	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$2,128,865	\$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:	\$3,110,421	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$162	\$144,858	\$
Revenue Collected During FY 16:	\$887,314	\$4,655,261	\$
Expenditures During FY 16:	\$600,516	\$4,599,881	\$
Per Capita Revenue:	\$46	\$31,331	\$
Per Capita Expenditures:	\$31	\$31,335	\$
Operating Income (loss):	\$286,798	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	565.72%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$3,397,219	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$177	\$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: **Jonathan Creek-Lowe Multi
 Township Tax Assessment District**

Unit Code: 070/020/24 County: Moultrie

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$16,003

Equalized Assessed Valuation: \$43,527,557

Population: 2,400

Employees:

 Full Time:

 Part Time: 4

 Salaries Paid: \$340

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$26,576	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$11	\$16,031	\$9
Revenue Collected During FY 16:	\$15,986	\$66,880	\$17,623
Expenditures During FY 16:	\$14,935	\$73,572	\$15,529
Per Capita Revenue:	\$7	\$430	\$6
Per Capita Expenditures:	\$6	\$414	\$6
Revenues over (under) Expenditures:	\$1,051	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	184.98%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$27,627	\$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:

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:	\$1,995,398	\$11,400,054	\$
Per Capita Debt:	\$1,414	\$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:	\$752.383	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$533	\$144,858	\$
Revenue Collected During FY 16:	\$484.448	\$4,655,261	\$
Expenditures During FY 16:	\$375.557	\$4,599,881	\$
Per Capita Revenue:	\$343	\$31,331	\$
Per Capita Expenditures:	\$266	\$31,335	\$
Operating Income (loss):	\$108.891	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	229.33%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$861.274	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$610	\$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: **Lost Nation New Landing River Conservancy District**

Unit Code: **071/010/14** County: **Ogle**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$295,031**

Equalized Assessed Valuation: **\$16,522,663**

Population: **1,000**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$21,357**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$106,526	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$107	\$16,031	\$9
Revenue Collected During FY 16:	\$184,754	\$66,880	\$17,623
Expenditures During FY 16:	\$125,284	\$73,572	\$15,529
Per Capita Revenue:	\$185	\$430	\$6
Per Capita Expenditures:	\$125	\$414	\$6
Revenues over (under) Expenditures:	\$59,470	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	132.50%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$165,996	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$166	\$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:	\$165,996	\$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: **Limestone-Walters Public Water Service District**

Unit Code: 072/020/19 County: Peoria

Fiscal Year End: 3/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$385,500

Equalized Assessed Valuation: \$48,276,897

Population: 1,410

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:	\$	\$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:	\$2,773,421	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$1,967	\$144,858	\$
Revenue Collected During FY 16:	\$295,575	\$4,655,261	\$
Expenditures During FY 16:	\$308,507	\$4,599,881	\$
Per Capita Revenue:	\$210	\$31,331	\$
Per Capita Expenditures:	\$219	\$31,335	\$
Operating Income (loss):	-\$12,932	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	894.79%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$2,760,489	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$1,958	\$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: **Knox Co Soil And Water Conservation District**

Unit Code: **048/010/17** County: **Knox**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$200,373**

Equalized Assessed Valuation: **\$748,178,516**

Population: **51,441**

Employees:

 Full Time: **1**

 Part Time: **1**

 Salaries Paid: **\$67,873**

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:	\$272,769	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$5	\$16,031	\$9
Revenue Collected During FY 16:	\$49,951	\$66,880	\$17,623
Expenditures During FY 16:	\$137,583	\$73,572	\$15,529
Per Capita Revenue:	\$1	\$430	\$6
Per Capita Expenditures:	\$3	\$414	\$6
Revenues over (under) Expenditures:	-\$87,632	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	134.56%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$185,137	\$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:	\$11,525	\$6,654	\$
Total Unrestricted Net Assets:	\$171,678	\$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: **Lusk Creek River Conservancy District**

Unit Code: **076/020/14** County: **Pope**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$7,590**

Equalized Assessed Valuation: **\$20,212,861**

Population: **4,470**

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:	\$143,525	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$32	\$16,031	\$9
Revenue Collected During FY 16:	\$9,719	\$66,880	\$17,623
Expenditures During FY 16:	\$1,782	\$73,572	\$15,529
Per Capita Revenue:	\$2	\$430	\$6
Per Capita Expenditures:	\$	\$414	\$6
Revenues over (under) Expenditures:	\$7,937	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	8499.55%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$151,462	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$34	\$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: **Joppa Sanitary District**

Unit Code: 061/010/16 County: Massac

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$36,510

Equalized Assessed Valuation: \$2,302,271

Population: 378

Employees:

 Full Time: 1

 Part Time:

 Salaries Paid: \$10,773

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$118,593	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$314	\$16,031	\$9
Revenue Collected During FY 16:	\$27,316	\$66,880	\$17,623
Expenditures During FY 16:	\$24,153	\$73,572	\$15,529
Per Capita Revenue:	\$72	\$430	\$6
Per Capita Expenditures:	\$64	\$414	\$6
Revenues over (under) Expenditures:	\$3,163	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	504.10%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$121,756	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$322	\$16,026	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$121,756	\$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: **Lanesville-Illiopolis Multi
Township Tax Assessment District**

Unit Code: **083/030/24** County: **Sangamon**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$25,815**

Equalized Assessed Valuation: **\$42,984,138**

Population: **1,510**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$9,905**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$59,273	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$39	\$16,031	\$9
Revenue Collected During FY 16:	\$17,306	\$66,880	\$17,623
Expenditures During FY 16:	\$16,040	\$73,572	\$15,529
Per Capita Revenue:	\$11	\$430	\$6
Per Capita Expenditures:	\$11	\$414	\$6
Revenues over (under) Expenditures:	\$1,266	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	377.43%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$60,539	\$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:	\$	\$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: **Kaskaskia Water Service District**

Unit Code: **088/015/19** County: **St. Clair**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,629,380**

Equalized Assessed Valuation: **\$1**

Population: **45,041**

Employees:

 Full Time: **6**

 Part Time: **8**

 Salaries Paid: **\$426,475**

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:	\$658,029	\$11,400,054	\$
Per Capita Debt:	\$15	\$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:	\$1,757,422	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$39	\$144,858	\$
Revenue Collected During FY 16:	\$1,324,643	\$4,655,261	\$
Expenditures During FY 16:	\$1,275,488	\$4,599,881	\$
Per Capita Revenue:	\$29	\$31,331	\$
Per Capita Expenditures:	\$28	\$31,335	\$
Operating Income (loss):	\$49,155	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	141.64%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$1,806,577	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$40	\$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: **Loran-Jefferson Multi Township
Tax Assessment District**

Unit Code: 089/010/24 County: Stephenson

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$7,590

Equalized Assessed Valuation: \$29,675,117

Population: 1,712

Employees:

 Full Time:

 Part Time: 4

 Salaries Paid: \$440

Blended Component Units

Number Submitted = 1
 Loran Jefferson MTAD Tax Assessment

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$7,186	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$4	\$16,031	\$9
Revenue Collected During FY 16:	\$6,098	\$66,880	\$17,623
Expenditures During FY 16:	\$5,396	\$73,572	\$15,529
Per Capita Revenue:	\$4	\$430	\$6
Per Capita Expenditures:	\$3	\$414	\$6
Revenues over (under) Expenditures:	\$702	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	146.18%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$7,888	\$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	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lick Creek Public Water Service District**

Unit Code: 091/010/19 County: Union

Fiscal Year End: 12/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$586,001

Equalized Assessed Valuation: \$1

Population: 2,000

Employees:

 Full Time: 2

 Part Time: 2

 Salaries Paid: \$103,994

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:	\$146,415	\$11,400,054	\$
Per Capita Debt:	\$73	\$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:	\$708.652	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$354	\$144,858	\$
Revenue Collected During FY 16:	\$440.545	\$4,655,261	\$
Expenditures During FY 16:	\$586.001	\$4,599,881	\$
Per Capita Revenue:	\$220	\$31,331	\$
Per Capita Expenditures:	\$293	\$31,335	\$
Operating Income (loss):	-\$145.456	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	96.11%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$563.195	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$282	\$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: **Jamaica-Vance Multi Township
Tax Assessment District**

Unit Code: 092/030/24 County: Vermilion

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$11,485

Equalized Assessed Valuation: \$37,249,434

Population: 1,233

Employees:

 Full Time:

 Part Time: 5

 Salaries Paid: \$8,100

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:	\$19,557	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$16	\$16,031	\$9
Revenue Collected During FY 16:	\$11,509	\$66,880	\$17,623
Expenditures During FY 16:	\$10,992	\$73,572	\$15,529
Per Capita Revenue:	\$9	\$430	\$6
Per Capita Expenditures:	\$9	\$414	\$6
Revenues over (under) Expenditures:	\$517	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	182.62%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$20,074	\$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

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: **Logan-Trivoli #4 Multi Township
Tax Assessment District**

Unit Code: **072/025/24** County: **Peoria**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$21,610**

Equalized Assessed Valuation: **\$85,841,800**

Population: **4,160**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$11,810**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$22,697	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$5	\$16,031	\$9
Revenue Collected During FY 16:	\$15,261	\$66,880	\$17,623
Expenditures During FY 16:	\$16,267	\$73,572	\$15,529
Per Capita Revenue:	\$4	\$430	\$6
Per Capita Expenditures:	\$4	\$414	\$6
Revenues over (under) Expenditures:	-\$1,006	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	133.34%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$21,691	\$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	\$



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:	\$293,167,076	\$25,720,815	\$1,614,205
Per Capita Debt:	\$416	\$221	\$12
General Obligation Debt over EAV:	1.24%	10.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$19,408,995	\$1,514,473	\$
Per Capita Beginning Retained Earnings for FY 16:	\$28	\$10	\$
Revenue Collected During FY 16:	\$3,866,490	\$248,075	\$
Expenditures During FY 16:	\$4,371,272	\$288,590	\$
Per Capita Revenue:	\$5	\$2	\$
Per Capita Expenditures:	\$6	\$3	\$
Operating Income (loss):	-\$504,782	-\$40,515	\$
Ratio of Retained Earnings to Expenditures:	432.46%	261.73%	0.00%
Ending Retained Earnings for FY 16:	\$18,904,213	\$1,481,489	\$
Per Capita Ending Retained Earnings:	\$27	\$10	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lake Bluff Mosquito Abatement District**

Unit Code: 049/020/11 County: Lake

Fiscal Year End: 6/30/2016

Accounting Method: Cash

Appropriation or Budget: \$173,200

Equalized Assessed Valuation: \$686,357,937

Population: 13,675

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:	\$227,179	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$17	\$16,031	\$9
Revenue Collected During FY 16:	\$101,308	\$66,880	\$17,623
Expenditures During FY 16:	\$121,591	\$73,572	\$15,529
Per Capita Revenue:	\$7	\$430	\$6
Per Capita Expenditures:	\$9	\$414	\$6
Revenues over (under) Expenditures:	-\$20,283	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	170.16%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$206,896	\$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:	\$	\$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:	\$11,480,781	\$25,720,815	\$1,614,205
Per Capita Debt:	\$498	\$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:	\$10,828,065	\$11,400,054	\$
Per Capita Debt:	\$722	\$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:	\$11,735,426	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$782	\$144,858	\$
Revenue Collected During FY 16:	\$537,098	\$4,655,261	\$
Expenditures During FY 16:	\$885,034	\$4,599,881	\$
Per Capita Revenue:	\$36	\$31,331	\$
Per Capita Expenditures:	\$59	\$31,335	\$
Operating Income (loss):	-\$347,936	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	1286.67%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$11,387,490	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$759	\$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: **LaSalle Co Soil And Water Conservation District**

Unit Code: **050/010/17** County: **Lasalle**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$149,828**

Equalized Assessed Valuation: **\$2,630,291,609**

Population: **112,973**

Employees:

 Full Time: **2**

 Part Time:

 Salaries Paid: **\$96,679**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$448,076	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$4	\$16,031	\$9
Revenue Collected During FY 16:	\$103,481	\$66,880	\$17,623
Expenditures During FY 16:	\$163,766	\$73,572	\$15,529
Per Capita Revenue:	\$1	\$430	\$6
Per Capita Expenditures:	\$1	\$414	\$6
Revenues over (under) Expenditures:	-\$60,285	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	236.80%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$387,792	\$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:	\$70,962	\$6,654	\$
Total Unrestricted Net Assets:	\$316,830	\$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: **Lawrence Co Soil And Water Conservation District**

Unit Code: 051/010/17 County: Lawrence

Fiscal Year End: 6/30/2016

Accounting Method: Cash

Appropriation or Budget: \$115,392

Equalized Assessed Valuation: \$118,542,112

Population: 16,491

Employees:

 Full Time: 1

 Part Time:

 Salaries Paid: \$32,400

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$109,500	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$7	\$16,031	\$9
Revenue Collected During FY 16:	\$59,554	\$66,880	\$17,623
Expenditures During FY 16:	\$115,392	\$73,572	\$15,529
Per Capita Revenue:	\$4	\$430	\$6
Per Capita Expenditures:	\$7	\$414	\$6
Revenues over (under) Expenditures:	-\$55,838	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	46.50%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$53,662	\$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

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: **Litchfield Airport Authority**

Unit Code: **068/010/03** County: **Montgomery**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$656,727**

Equalized Assessed Valuation: **\$81,782,850**

Population: **6,815**

Employees:

 Full Time: **1**

 Part Time: **9**

 Salaries Paid: **\$54,147**

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:	\$145,564	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$21	\$16,031	\$9
Revenue Collected During FY 16:	\$254,754	\$66,880	\$17,623
Expenditures During FY 16:	\$261,070	\$73,572	\$15,529
Per Capita Revenue:	\$37	\$430	\$6
Per Capita Expenditures:	\$38	\$414	\$6
Revenues over (under) Expenditures:	-\$6,316	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	70.57%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$184,248	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$27	\$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:	\$567,938	\$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:	\$340,000	\$11,400,054	\$
Per Capita Debt:	\$50	\$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: **Lake-In-The-Hills Sanitary District**

Unit Code: 063/010/16 County: Mchenry

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,366,999

Equalized Assessed Valuation: \$636,448,576

Population: 33,000

Employees:

Full Time: 8

Part Time: 9

Salaries Paid: \$628,961

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,132,881	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$34	\$16,031	\$9
Revenue Collected During FY 16:	\$592,531	\$66,880	\$17,623
Expenditures During FY 16:	\$472,338	\$73,572	\$15,529
Per Capita Revenue:	\$18	\$430	\$6
Per Capita Expenditures:	\$14	\$414	\$6
Revenues over (under) Expenditures:	\$120,193	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	123.61%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$583,861	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$18	\$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:	\$198,774	\$6,654	\$
Total Unrestricted Net Assets:	\$385,087	\$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:	\$4,875,000	\$11,400,054	\$
Per Capita Debt:	\$148	\$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:	\$44,178,610	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$1,339	\$144,858	\$
Revenue Collected During FY 16:	\$4,232,890	\$4,655,261	\$
Expenditures During FY 16:	\$3,894,661	\$4,599,881	\$
Per Capita Revenue:	\$128	\$31,331	\$
Per Capita Expenditures:	\$118	\$31,335	\$
Operating Income (loss):	\$338,229	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	1145.44%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$44,610,988	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$1,352	\$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: **Lake Bank-Two Mile Grove Cemetery District**

Unit Code: **054/010/04** County: **Logan**

Fiscal Year End: **7/1/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$31,794**

Equalized Assessed Valuation: **\$22,970,809**

Population: **785**

Employees:

 Full Time: **1**

 Part Time: **1**

 Salaries Paid: **\$4,585**

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:	\$52,733	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$67	\$16,031	\$9
Revenue Collected During FY 16:	\$20,544	\$66,880	\$17,623
Expenditures During FY 16:	\$24,112	\$73,572	\$15,529
Per Capita Revenue:	\$26	\$430	\$6
Per Capita Expenditures:	\$31	\$414	\$6
Revenues over (under) Expenditures:	-\$3,568	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	203.90%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$49,165	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$63	\$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: **Logan Co Soil And Water Conservation District**

Unit Code: **054/010/17** County: **Logan**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$100,026**

Equalized Assessed Valuation: **\$431,060,434**

Population: **29,494**

Employees:

 Full Time: **1**

 Part Time:

 Salaries Paid: **\$59,711**

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:	\$173,399	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$6	\$16,031	\$9
Revenue Collected During FY 16:	\$58,283	\$66,880	\$17,623
Expenditures During FY 16:	\$100,026	\$73,572	\$15,529
Per Capita Revenue:	\$2	\$430	\$6
Per Capita Expenditures:	\$3	\$414	\$6
Revenues over (under) Expenditures:	-\$41,743	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	131.62%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$131,656	\$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:	\$9,768	\$8,060	\$
Total Unreserved Funds:	\$121,888	\$33,233	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,768	\$6,654	\$
Total Unrestricted Net Assets:	\$121,888	\$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: **Logan County Cemetery District**

Unit Code: **054/020/04** County: **Logan**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$402,600**

Equalized Assessed Valuation: **\$451,521,051**

Population: **29,527**

Employees:

 Full Time: **5**

 Part Time: **4**

 Salaries Paid: **\$186,598**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$449,393	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$15	\$16,031	\$9
Revenue Collected During FY 16:	\$409,228	\$66,880	\$17,623
Expenditures During FY 16:	\$376,953	\$73,572	\$15,529
Per Capita Revenue:	\$14	\$430	\$6
Per Capita Expenditures:	\$13	\$414	\$6
Revenues over (under) Expenditures:	\$32,275	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	127.78%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$481,668	\$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:	\$481,668	\$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: **Lee Co Soil And Water Conservation District**

Unit Code: **052/010/17** County: **Lee**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$97,800**

Equalized Assessed Valuation: **\$726,939,567**

Population: **34,735**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$69,459**

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:	\$117,455	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$3	\$16,031	\$9
Revenue Collected During FY 16:	\$113,606	\$66,880	\$17,623
Expenditures During FY 16:	\$170,871	\$73,572	\$15,529
Per Capita Revenue:	\$3	\$430	\$6
Per Capita Expenditures:	\$5	\$414	\$6
Revenues over (under) Expenditures:	-\$57,265	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	35.23%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$60,190	\$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:	\$4,275	\$8,060	\$
Total Unreserved Funds:	\$55,915	\$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	\$