



# 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:	\$	\$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:	\$203,986,372	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$676	\$144,858	\$
Revenue Collected During FY 16:	\$30,392,890	\$4,655,261	\$
Expenditures During FY 16:	\$37,378,019	\$4,599,881	\$
Per Capita Revenue:	\$101	\$31,331	\$
Per Capita Expenditures:	\$124	\$31,335	\$
Operating Income (loss):	-\$6,985,129	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	529.05%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$197,747,253	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$655	\$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

<b>Unit Name:</b>	Massac Hospital District		
<b>Unit Code:</b>	061/010/08	<b>County:</b>	Massac
<b>Fiscal Year End:</b>	3/31/2016		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$21,498,095		
<b>Equalized Assessed Valuation:</b>	\$155,796,390		
<b>Population:</b>	147,660		
<b>Employees:</b>			
<b>Full Time:</b>	177		
<b>Part Time:</b>	82		
<b>Salaries Paid:</b>	\$8,046,537		

Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$18,513,106	\$15,973,057	\$3,671,123
Per Capita Beginning Fund Balance:	\$125	\$330	\$41
Revenue Collected During FY 16:	\$22,393,932	\$13,081,513	\$5,569,239
Expenditures During FY 16:	\$21,498,095	\$12,399,285	\$5,158,867
Per Capita Revenue:	\$152	\$417	\$63
Per Capita Expenditures:	\$146	\$410	\$63
Revenues over (under) Expenditures:	\$895,837	\$682,227	\$191,794
Ratio of Fund Balance to Expenditures:	90.28%	145.12%	84.49%
Ending Fund Balance for FY 16:	\$19,408,943	\$16,106,557	\$3,831,773
Per Capita Ending Fund Balance:	\$131	\$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:	\$1,069,607	\$6,642,144	\$355,852
Total Unrestricted Net Assets:	\$14,638,402	\$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:	<b>\$10,351,409</b>	<b>\$25,720,815</b>	<b>\$1,614,205</b>
Per Capita Debt:	<b>\$70</b>	<b>\$221</b>	<b>\$12</b>
General Obligation Debt over EAV:	<b>6.47%</b>	<b>10.09%</b>	<b>0.00%</b>

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Macon Mosquito Abatement District**

Unit Code: **055/010/11** County: **Macon**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$476,900**

Equalized Assessed Valuation: **\$1,018,668,269**

Population: **108,350**

Employees:

Full Time: **2**

Part Time: **18**

Salaries Paid: **\$166,024**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$600,632</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$6</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$400,250</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$389,066</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$4</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$4</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>\$11,184</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>157.25%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$611,816</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$6</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$313,045</b>	<b>\$6,654</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$298,771</b>	<b>\$65,687</b>	<b>\$</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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: **Orvil, Eminence & West Lincoln  
Multi Township Tax Assessment**

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$23,416	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$22	\$16,031	\$9
Revenue Collected During FY 16:	\$21,071	\$66,880	\$17,623
Expenditures During FY 16:	\$23,011	\$73,572	\$15,529
Per Capita Revenue:	\$20	\$430	\$6
Per Capita Expenditures:	\$22	\$414	\$6
Revenues over (under) Expenditures:	-\$1,940	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	93.33%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$21,476	\$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: **Northern Logan County Water Authority**

Unit Code: **054/005/41** County: **Logan**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$22,343**

Equalized Assessed Valuation: **\$173,804,731**

Population: **6,933**

Employees:

    Full Time:

    Part Time: **1**

    Salaries Paid: **\$900**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$68,997</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$10</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$21,216</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$8,903</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$3</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$1</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>\$12,313</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>913.29%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$81,310</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$12</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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: **Owego-Avoca-Eppards Point #5  
Multi Township Tax Assessment**

Unit Code: 053/025/24 County: Livingston

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$12,026

Equalized Assessed Valuation: \$34,235,851

Population: 1,146

Employees:

    Full Time:

    Part Time: 8

    Salaries Paid: \$10,269

#### 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:	\$38,780	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$34	\$16,031	\$9
Revenue Collected During FY 16:	\$12,136	\$66,880	\$17,623
Expenditures During FY 16:	\$13,889	\$73,572	\$15,529
Per Capita Revenue:	\$11	\$430	\$6
Per Capita Expenditures:	\$12	\$414	\$6
Revenues over (under) Expenditures:	-\$1,753	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	266.59%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$37,027	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$32	\$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: **May-Sublette Multi Township Tax Assessment District**

Unit Code: **052/070/24** County: **Lee**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$28,219**

Equalized Assessed Valuation: **\$64,493,313**

Population: **1,080**

Employees:

    Full Time:

    Part Time: **7**

    Salaries Paid: **\$9,147**

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$18,480</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$17</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$21,533</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$19,022</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$20</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$18</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>\$2,511</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>110.35%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$20,991</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$19</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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: **Meriden-Ophir-Troy Grove Multi Township Tax Assessment District**

Unit Code: 050/080/24 County: Lasalle

Fiscal Year End: 12/31/2016

Accounting Method: Cash

Appropriation or Budget: \$40,287

Equalized Assessed Valuation: \$69,591,438

Population: 2,200

Employees:

    Full Time: 1

    Part Time: 7

    Salaries Paid: \$29,177

#### 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:	\$53,363	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$24	\$16,031	\$9
Revenue Collected During FY 16:	\$50,428	\$66,880	\$17,623
Expenditures During FY 16:	\$39,283	\$73,572	\$15,529
Per Capita Revenue:	\$23	\$430	\$6
Per Capita Expenditures:	\$18	\$414	\$6
Revenues over (under) Expenditures:	\$11,145	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	164.21%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$64,508	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$29	\$16,026	\$8

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Macon County Conservation District**

Unit Code: **055/010/20** County: **Macon**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,311,493**

Equalized Assessed Valuation: **\$1,568,447,502**

Population: **107,303**

Employees:

    Full Time: **23**

    Part Time:

    Salaries Paid: **\$930,449**

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$3,324,210</b>	<b>\$15,973,057</b>	<b>\$3,671,123</b>
Per Capita Beginning Fund Balance:	<b>\$31</b>	<b>\$330</b>	<b>\$41</b>
Revenue Collected During FY 16:	<b>\$2,245,768</b>	<b>\$13,081,513</b>	<b>\$5,569,239</b>
Expenditures During FY 16:	<b>\$1,958,804</b>	<b>\$12,399,285</b>	<b>\$5,158,867</b>
Per Capita Revenue:	<b>\$21</b>	<b>\$417</b>	<b>\$63</b>
Per Capita Expenditures:	<b>\$18</b>	<b>\$410</b>	<b>\$63</b>
Revenues over (under) Expenditures:	<b>\$286,964</b>	<b>\$682,227</b>	<b>\$191,794</b>
Ratio of Fund Balance to Expenditures:	<b>184.36%</b>	<b>145.12%</b>	<b>84.49%</b>
Ending Fund Balance for FY 16:	<b>\$3,611,174</b>	<b>\$16,106,557</b>	<b>\$3,831,773</b>
Per Capita Ending Fund Balance:	<b>\$34</b>	<b>\$334</b>	<b>\$37</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$790,928</b>	<b>\$6,642,144</b>	<b>\$355,852</b>
Total Unrestricted Net Assets:	<b>\$2,868,996</b>	<b>\$5,664,925</b>	<b>\$2,029,138</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$12,505</b>	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	<b>\$1</b>	\$16,031	\$9
Revenue Collected During FY 16:	<b>\$6</b>	\$66,880	\$17,623
Expenditures During FY 16:	<b>\$1,612</b>	\$73,572	\$15,529
Per Capita Revenue:	<b>\$</b>	\$430	\$6
Per Capita Expenditures:	<b>\$</b>	\$414	\$6
Revenues over (under) Expenditures:	<b>-\$1,606</b>	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	<b>676.12%</b>	282.67%	113.98%
Ending Fund Balance for FY 16:	<b>\$10,899</b>	\$135,704	\$29,176
Per Capita Ending Fund Balance:	<b>\$1</b>	\$16,026	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$6,654	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$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: **Niantic-Harristown Multi Township  
Tax Assessment District**

Unit Code: **055/030/24** County: **Macon**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$12,200**

Equalized Assessed Valuation: **\$48,390,973**

Population: **2,200**

Employees:

    Full Time:

    Part Time: **4**

    Salaries Paid: **\$900**

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$18,369</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$8</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$12,182</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$4,210</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$6</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$2</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>\$7,972</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>625.68%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$26,341</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$12</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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: **Northern Moraine Water Reclamation District**

Unit Code: 049/025/40 County: Lake

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,661,970

Equalized Assessed Valuation: \$242,827,546

Population: 8,345

Employees:

    Full Time: 8

    Part Time:

    Salaries Paid: \$508,551

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$291,380</b>	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	<b>\$35</b>	\$16,031	\$9
Revenue Collected During FY 16:	<b>\$166,988</b>	\$66,880	\$17,623
Expenditures During FY 16:	<b>\$133,321</b>	\$73,572	\$15,529
Per Capita Revenue:	<b>\$20</b>	\$430	\$6
Per Capita Expenditures:	<b>\$16</b>	\$414	\$6
Revenues over (under) Expenditures:	<b>\$33,667</b>	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	<b>243.81%</b>	282.67%	113.98%
Ending Fund Balance for FY 16:	<b>\$325,047</b>	\$135,704	\$29,176
Per Capita Ending Fund Balance:	<b>\$39</b>	\$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:	<b>\$8,036</b>	\$6,654	\$
Total Unrestricted Net Assets:	<b>\$317,011</b>	\$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:	\$5,385,000	\$11,400,054	\$
Per Capita Debt:	\$645	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$9,653,440	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$1.157	\$144,858	\$
Revenue Collected During FY 16:	\$2,503,002	\$4,655,261	\$
Expenditures During FY 16:	\$1,946,268	\$4,599,881	\$
Per Capita Revenue:	\$300	\$31,331	\$
Per Capita Expenditures:	\$233	\$31,335	\$
Operating Income (loss):	\$556,734	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	528.18%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$10,279,855	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$1,232	\$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:	\$	\$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:	\$207.775	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$204	\$144,858	\$
Revenue Collected During FY 16:	\$143.898	\$4,655,261	\$
Expenditures During FY 16:	\$96.652	\$4,599,881	\$
Per Capita Revenue:	\$141	\$31,331	\$
Per Capita Expenditures:	\$95	\$31,335	\$
Operating Income (loss):	\$47.246	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	263.85%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$255.021	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$251	\$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: **Manteno-Rockville Multi Township  
Tax Assessment District**

Unit Code: **046/010/24** County: **Kankakee**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$270,607**

Equalized Assessed Valuation: **\$257,309,961**

Population: **12,064**

Employees:

    Full Time: **1**

    Part Time: **6**

    Salaries Paid: **\$59,255**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$208,934</b>	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	<b>\$17</b>	\$16,031	\$9
Revenue Collected During FY 16:	<b>\$182,801</b>	\$66,880	\$17,623
Expenditures During FY 16:	<b>\$128,871</b>	\$73,572	\$15,529
Per Capita Revenue:	<b>\$15</b>	\$430	\$6
Per Capita Expenditures:	<b>\$11</b>	\$414	\$6
Revenues over (under) Expenditures:	<b>\$53,930</b>	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	<b>203.97%</b>	282.67%	113.98%
Ending Fund Balance for FY 16:	<b>\$262,864</b>	\$135,704	\$29,176
Per Capita Ending Fund Balance:	<b>\$22</b>	\$16,026	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$8,060	\$
Total Unreserved Funds:	<b>\$262,864</b>	\$33,233	\$

##### Net Assets

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

##### 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:	<b>\$374,223</b>	<b>\$11,400,054</b>	<b>\$</b>
Per Capita Debt:	<b>\$49</b>	<b>\$39,480</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.02%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$19,377,243</b>	<b>\$4,515,483</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$2,540</b>	<b>\$144,858</b>	<b>\$</b>
Revenue Collected During FY 16:	<b>\$2,379,189</b>	<b>\$4,655,261</b>	<b>\$</b>
Expenditures During FY 16:	<b>\$2,113,530</b>	<b>\$4,599,881</b>	<b>\$</b>
Per Capita Revenue:	<b>\$312</b>	<b>\$31,331</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$277</b>	<b>\$31,335</b>	<b>\$</b>
Operating Income (loss):	<b>\$265,659</b>	<b>\$55,380</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>929.39%</b>	<b>105.62%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 16:	<b>\$19,642,902</b>	<b>\$4,557,189</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$2,574</b>	<b>\$144,853</b>	<b>\$</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Nora-Rush-Warren Multi  
Township Tax Assessment District**

Unit Code: **043/070/24** County: **Jo Daviess**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$20,804**

Equalized Assessed Valuation: **\$42,293,290**

Population: **2,351**

Employees:

    Full Time:

    Part Time: **1**

    Salaries Paid: **\$13,850**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$20,025</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$9</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$17,584</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$16,805</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$7</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$7</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>\$779</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>123.80%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$20,804</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$9</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,060</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$20,804</b>	<b>\$33,233</b>	<b>\$</b>

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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:** Menominee-Rawlins-Vinegar Hill  
Multi Township Tax Assessment

**Unit Code:** 043/060/24     **County:** Jo Daviess

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

**Accounting Method:** Cash

**Appropriation or Budget:** \$24,775

**Equalized Assessed Valuation:** \$63,982,707

**Population:** 1,941

**Employees:**

**Full Time:**  

**Part Time:** 7

**Salaries Paid:** \$11,921

### 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:	\$6,726	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$3	\$16,031	\$9
Revenue Collected During FY 16:	\$18,285	\$66,880	\$17,623
Expenditures During FY 16:	\$16,783	\$73,572	\$15,529
Per Capita Revenue:	\$9	\$430	\$6
Per Capita Expenditures:	\$9	\$414	\$6
Revenues over (under) Expenditures:	\$1,502	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	49.03%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$8,228	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$4	\$16,026	\$8

#### Equity

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

#### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Mt. Vernon Airport Authority**

Unit Code: **041/010/03** County: **Jefferson**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,175,800**

Equalized Assessed Valuation: **\$196,516,065**

Population: **4,100**

Employees:

    Full Time: **4**

    Part Time:

    Salaries Paid: **\$144,972**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$166,652</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$41</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$490,410</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$470,675</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$120</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$115</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>\$19,735</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>39.60%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$186,387</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$45</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$248,943</b>	<b>\$6,654</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>-\$221,223</b>	<b>\$65,687</b>	<b>\$</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,221,659	\$11,400,054	\$
Per Capita Debt:	\$298	\$39,480	\$
General Obligation Debt over EAV:	0.43%	0.02%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$294,913	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$72	\$144,858	\$
Revenue Collected During FY 16:	\$309,495	\$4,655,261	\$
Expenditures During FY 16:	\$315,950	\$4,599,881	\$
Per Capita Revenue:	\$75	\$31,331	\$
Per Capita Expenditures:	\$77	\$31,335	\$
Operating Income (loss):	-\$6,455	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	91.30%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$288,458	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$70	\$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: **Miller-Mission #4 Multi Township  
Tax Assessment District**

Unit Code: **050/030/24** County: **Lasalle**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$41,284**

Equalized Assessed Valuation: **\$84,290,767**

Population: **4,625**

Employees:

    Full Time:

    Part Time: **7**

    Salaries Paid: **\$1,748**

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$50,354</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$11</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$41,251</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$24,566</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$9</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$5</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>\$16,685</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>272.89%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$67,039</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$14</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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:	\$	\$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:	\$249.916	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$33	\$144,858	\$
Revenue Collected During FY 16:	\$145.234	\$4,655,261	\$
Expenditures During FY 16:	\$152.325	\$4,599,881	\$
Per Capita Revenue:	\$19	\$31,331	\$
Per Capita Expenditures:	\$20	\$31,335	\$
Operating Income (loss):	-\$7.091	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	159.41%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$242.825	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$32	\$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:	\$	\$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:	<b>\$2,850,000</b>	\$11,400,054	\$
Per Capita Debt:	<b>\$1,425</b>	\$39,480	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.02%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$5,534,634</b>	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	<b>\$2,767</b>	\$144,858	\$
Revenue Collected During FY 16:	<b>\$1,302,549</b>	\$4,655,261	\$
Expenditures During FY 16:	<b>\$1,125,741</b>	\$4,599,881	\$
Per Capita Revenue:	<b>\$651</b>	\$31,331	\$
Per Capita Expenditures:	<b>\$563</b>	\$31,335	\$
Operating Income (loss):	<b>\$176,808</b>	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	<b>507.35%</b>	105.62%	0.00%
Ending Retained Earnings for FY 16:	<b>\$5,711,442</b>	\$4,557,189	\$
Per Capita Ending Retained Earnings:	<b>\$2,856</b>	\$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: **Mason Co Soil And Water Conservation District**

Unit Code: **060/010/17** County: **Mason**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$62,364**

Equalized Assessed Valuation: **\$186,188,195**

Population: **14,666**

Employees:

    Full Time: **1**

    Part Time:

    Salaries Paid: **\$40,700**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$97,348</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$7</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$53,347</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$62,364</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$4</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$4</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>-\$9,017</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>141.64%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$88,331</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$6</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$2,423</b>	<b>\$8,060</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$94,925</b>	<b>\$33,233</b>	<b>\$</b>

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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**

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**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:	\$	\$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**

**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:	<b>\$7,553,788</b>	<b>\$11,400,054</b>	<b>\$</b>
Per Capita Debt:	<b>\$515</b>	<b>\$39,480</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.02%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$10,198,884</b>	<b>\$4,515,483</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$695</b>	<b>\$144,858</b>	<b>\$</b>
Revenue Collected During FY 16:	<b>\$24,178,043</b>	<b>\$4,655,261</b>	<b>\$</b>
Expenditures During FY 16:	<b>\$23,518,778</b>	<b>\$4,599,881</b>	<b>\$</b>
Per Capita Revenue:	<b>\$1.649</b>	<b>\$31,331</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$1.604</b>	<b>\$31,335</b>	<b>\$</b>
Operating Income (loss):	<b>\$659,265</b>	<b>\$55,380</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>46.17%</b>	<b>105.62%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 16:	<b>\$10,858,149</b>	<b>\$4,557,189</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$740</b>	<b>\$144,853</b>	<b>\$</b>



# 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:	\$1,759	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$1	\$16,031	\$9
Revenue Collected During FY 16:	\$16,533	\$66,880	\$17,623
Expenditures During FY 16:	\$15,105	\$73,572	\$15,529
Per Capita Revenue:	\$5	\$430	\$6
Per Capita Expenditures:	\$5	\$414	\$6
Revenues over (under) Expenditures:	\$1,428	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	21.10%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$3,187	\$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: **Marshall-Putnam Co Soil And Water Conservation District**

Unit Code: **059/010/17** County: **Marshall**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$180,641**

Equalized Assessed Valuation: **\$263,967,579**

Population: **17,954**

Employees:

    Full Time: **2**

    Part Time:

    Salaries Paid: **\$107,217**

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$154,026</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$9</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$96,256</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$170,205</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$5</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$9</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>-\$73,949</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>47.05%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$80,077</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$4</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$13,665</b>	<b>\$6,654</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$76,208</b>	<b>\$65,687</b>	<b>\$</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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: **Marshall-Putnam River Conservancy District**

Unit Code: **059/010/14** County: **Marshall**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$50,000**

Equalized Assessed Valuation: **\$484,234,015**

Population: **19,266**

Employees:

    Full Time:

    Part Time: **5**

    Salaries Paid: **\$900**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$44,670</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$2</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$10,115</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$10,568</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$1</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$1</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>-\$453</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>418.40%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$44,217</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$2</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,060</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$44,217</b>	<b>\$33,233</b>	<b>\$</b>

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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: **Marion Co Soil And Water Conservation District**

Unit Code: **058/010/17** County: **Marion**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$93,218**

Equalized Assessed Valuation: **\$389,500,444**

Population: **38,622**

Employees:

    Full Time: **1**

    Part Time:

    Salaries Paid: **\$48,524**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$574,164</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$15</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$52,302</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$84,766</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$1</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$2</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>-\$32,464</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>639.05%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$541,700</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$14</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$6,654</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$7,351</b>	<b>\$65,687</b>	<b>\$</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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

<b>Unit Name:</b>	Macon Co Soil And Water Conservation District		
<b>Unit Code:</b>	055/010/17	<b>County:</b>	Macon
<b>Fiscal Year End:</b>	6/30/2016		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$580,042		
<b>Equalized Assessed Valuation:</b>	\$1,580,526,373		
<b>Population:</b>	110,730		
<b>Employees:</b>			
<b>Full Time:</b>			2
<b>Part Time:</b>			1
<b>Salaries Paid:</b>			\$136,091

Blended Component Units

### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$409,186	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$4	\$16,031	\$9
Revenue Collected During FY 16:	\$580,042	\$66,880	\$17,623
Expenditures During FY 16:	\$547,108	\$73,572	\$15,529
Per Capita Revenue:	\$5	\$430	\$6
Per Capita Expenditures:	\$5	\$414	\$6
Revenues over (under) Expenditures:	\$32,934	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	80.65%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$441,252	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$4	\$16,026	\$8
 <u>Equity</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$
 <u>Net Assets</u>	 <u>Amounts</u>	 <u>Averages</u>	 <u>Medians</u>
Total Restricted Net Assets:	\$303,360	\$6,654	\$
Total Unrestricted Net Assets:	\$137,445	\$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: **Metro East Park Special Recreation**

Unit Code: **057/023/28** County: **Madison**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,250,445**

Equalized Assessed Valuation: **\$**

Population: **532,000**

Employees:

Full Time: **3**

Part Time:

Salaries Paid: **\$215,629**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$11,617,667</b>	<b>\$15,973,057</b>	<b>\$3,671,123</b>
Per Capita Beginning Fund Balance:	<b>\$22</b>	<b>\$330</b>	<b>\$41</b>
Revenue Collected During FY 16:	<b>\$5,642,648</b>	<b>\$13,081,513</b>	<b>\$5,569,239</b>
Expenditures During FY 16:	<b>\$3,811,950</b>	<b>\$12,399,285</b>	<b>\$5,158,867</b>
Per Capita Revenue:	<b>\$11</b>	<b>\$417</b>	<b>\$63</b>
Per Capita Expenditures:	<b>\$7</b>	<b>\$410</b>	<b>\$63</b>
Revenues over (under) Expenditures:	<b>\$1,830,698</b>	<b>\$682,227</b>	<b>\$191,794</b>
Ratio of Fund Balance to Expenditures:	<b>352.79%</b>	<b>145.12%</b>	<b>84.49%</b>
Ending Fund Balance for FY 16:	<b>\$13,448,365</b>	<b>\$16,106,557</b>	<b>\$3,831,773</b>
Per Capita Ending Fund Balance:	<b>\$25</b>	<b>\$334</b>	<b>\$37</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$1,323,681</b>	<b>\$6,642,144</b>	<b>\$355,852</b>
Total Unrestricted Net Assets:	<b>\$13,184,514</b>	<b>\$5,664,925</b>	<b>\$2,029,138</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Onarga-Artesia-Ridgeland Multi Township Tax Assessment District**

Unit Code: 038/010/24 County: Iroquois

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$16,500

Equalized Assessed Valuation: \$37,140,078

Population: 3,204

Employees:

    Full Time:

    Part Time: 4

    Salaries Paid: \$7,505

#### 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:	\$105,568	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$33	\$16,031	\$9
Revenue Collected During FY 16:	\$15,995	\$66,880	\$17,623
Expenditures During FY 16:	\$15,077	\$73,572	\$15,529
Per Capita Revenue:	\$5	\$430	\$6
Per Capita Expenditures:	\$5	\$414	\$6
Revenues over (under) Expenditures:	\$918	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	706.28%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$106,486	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$33	\$16,026	\$8

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Mitchell Public Water Service District**

Unit Code: 057/015/19 County: Madison

Fiscal Year End: 6/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,200,000

Equalized Assessed Valuation: \$17,900,000

Population: 6,900

Employees:

    Full Time: 5

    Part Time:

    Salaries Paid: \$221,945

**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:	\$2,533,756	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$367	\$144,858	\$
Revenue Collected During FY 16:	\$1,170,883	\$4,655,261	\$
Expenditures During FY 16:	\$1,190,724	\$4,599,881	\$
Per Capita Revenue:	\$170	\$31,331	\$
Per Capita Expenditures:	\$173	\$31,335	\$
Operating Income (loss):	-\$19,841	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	211.12%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$2,513,915	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$364	\$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: **Meadow Brook Public Water Service District**

Unit Code: 057/013/19 County: Madison

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$847,600

Equalized Assessed Valuation: \$1

Population: 2,300

Employees:

    Full Time: 1

    Part Time: 4

    Salaries Paid: \$139,764

**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:	\$1,837,221	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$799	\$144,858	\$
Revenue Collected During FY 16:	\$476,917	\$4,655,261	\$
Expenditures During FY 16:	\$500,598	\$4,599,881	\$
Per Capita Revenue:	\$207	\$31,331	\$
Per Capita Expenditures:	\$218	\$31,335	\$
Operating Income (loss):	-\$23,681	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	362.27%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$1,813,540	\$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 Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Madison Co Mass Transit District**

Unit Code: **057/010/23** County: **Madison**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$80,748,818**

Equalized Assessed Valuation: **\$**

Population: **266,209**

Employees:

    Full Time:

    Part Time: **5**

    Salaries Paid: **\$12,000**

#### Blended Component Units

Number Submitted = 1  
 Agency for Community Transit

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$35,932,238</b>	<b>\$15,973,057</b>	<b>\$3,671,123</b>
Per Capita Beginning Fund Balance:	<b>\$135</b>	<b>\$330</b>	<b>\$41</b>
Revenue Collected During FY 16:	<b>\$30,657,940</b>	<b>\$13,081,513</b>	<b>\$5,569,239</b>
Expenditures During FY 16:	<b>\$27,677,962</b>	<b>\$12,399,285</b>	<b>\$5,158,867</b>
Per Capita Revenue:	<b>\$115</b>	<b>\$417</b>	<b>\$63</b>
Per Capita Expenditures:	<b>\$104</b>	<b>\$410</b>	<b>\$63</b>
Revenues over (under) Expenditures:	<b>\$2,979,978</b>	<b>\$682,227</b>	<b>\$191,794</b>
Ratio of Fund Balance to Expenditures:	<b>140.59%</b>	<b>145.12%</b>	<b>84.49%</b>
Ending Fund Balance for FY 16:	<b>\$38,912,216</b>	<b>\$16,106,557</b>	<b>\$3,831,773</b>
Per Capita Ending Fund Balance:	<b>\$146</b>	<b>\$334</b>	<b>\$37</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$10,524,045</b>	<b>\$6,642,144</b>	<b>\$355,852</b>
Total Unrestricted Net Assets:	<b>\$28,388,171</b>	<b>\$5,664,925</b>	<b>\$2,029,138</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$15,412,697	\$1,514,473	\$
Per Capita Beginning Retained Earnings for FY 16:	\$58	\$10	\$
Revenue Collected During FY 16:	\$1,797,762	\$248,075	\$
Expenditures During FY 16:	\$147,492	\$288,590	\$
Per Capita Revenue:	\$7	\$2	\$
Per Capita Expenditures:	\$1	\$3	\$
Operating Income (loss):	\$1,650,270	-\$40,515	\$
Ratio of Retained Earnings to Expenditures:	11568.74%	261.73%	0.00%
Ending Retained Earnings for FY 16:	\$17,062,967	\$1,481,489	\$
Per Capita Ending Retained Earnings:	\$64	\$10	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$	\$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:	<b>0.00%</b>	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:	<b>\$730,000</b>	\$11,400,054	\$
Per Capita Debt:	<b>\$498</b>	\$39,480	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.02%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$3,680,206</b>	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	<b>\$2,512</b>	\$144,858	\$
Revenue Collected During FY 16:	<b>\$809,108</b>	\$4,655,261	\$
Expenditures During FY 16:	<b>\$734,245</b>	\$4,599,881	\$
Per Capita Revenue:	<b>\$552</b>	\$31,331	\$
Per Capita Expenditures:	<b>\$501</b>	\$31,335	\$
Operating Income (loss):	<b>\$74,863</b>	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	<b>511.42%</b>	105.62%	0.00%
Ending Retained Earnings for FY 16:	<b>\$3,755,069</b>	\$4,557,189	\$
Per Capita Ending Retained Earnings:	<b>\$2,563</b>	\$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: **Miracle Manor-Bellemore Place  
Street Lighting District**

Unit Code: **057/010/18** County: **Madison**

Fiscal Year End: **9/1/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$18,000**

Equalized Assessed Valuation: **\$6,673,760**

Population: **972**

Employees:

    Full Time: **3**

    Part Time:

    Salaries Paid: **\$900**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$49,062</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$50</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$11,731</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$10,428</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$12</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$11</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>\$1,303</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>482.98%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$50,365</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$52</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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: **Madison Co Soil And Water Conservation District**  
 Unit Code: 057/010/17 County: Madison  
 Fiscal Year End: 6/30/2016  
 Accounting Method: Modified Accrual  
 Appropriation or Budget: \$122,765  
 Equalized Assessed Valuation: \$5,045,264,977  
 Population: 266,209  
 Employees:  
     Full Time: 1  
     Part Time: 1  
     Salaries Paid: \$82,737

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$264,756	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$1	\$16,031	\$9
Revenue Collected During FY 16:	\$96,119	\$66,880	\$17,623
Expenditures During FY 16:	\$121,663	\$73,572	\$15,529
Per Capita Revenue:	\$	\$430	\$6
Per Capita Expenditures:	\$	\$414	\$6
Revenues over (under) Expenditures:	-\$25,544	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	196.62%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$239,212	\$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:	\$20,024	\$6,654	\$
Total Unrestricted Net Assets:	\$218,062	\$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: **Macoupin Co Soil And Water Conservation District**

Unit Code: **056/010/17** County: **Macoupin**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$142,511**

Equalized Assessed Valuation: **\$590,550,424**

Population: **47,765**

Employees:

    Full Time: **1**

    Part Time:

    Salaries Paid: **\$42,598**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$231,859</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$5</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$198,858</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$142,511</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$4</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$3</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>\$56,347</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>202.23%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$288,206</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$6</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$102,004</b>	<b>\$6,654</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$186,203</b>	<b>\$65,687</b>	<b>\$</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$27,581	\$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:	\$	\$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: **Odin Cemetery District**

Unit Code: 058/010/04 County: Marion

Fiscal Year End: 5/31/2016

Accounting Method: Cash

Appropriation or Budget: \$35,133

Equalized Assessed Valuation: \$11,422,422

Population: 1,076

Employees:

    Full Time:

    Part Time: 2

    Salaries Paid: \$10,973

#### 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:	\$227,037	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$211	\$16,031	\$9
Revenue Collected During FY 16:	\$28,192	\$66,880	\$17,623
Expenditures During FY 16:	\$19,929	\$73,572	\$15,529
Per Capita Revenue:	\$26	\$430	\$6
Per Capita Expenditures:	\$19	\$414	\$6
Revenues over (under) Expenditures:	\$8,263	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	1180.69%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$235,300	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$219	\$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:** Manlius-Greenville #2 Multi  
Township Tax Assessment District

**Unit Code:** 006/040/24    **County:** Bureau

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

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$11,150

**Equalized Assessed Valuation:** \$25,778,572

**Population:** 348

**Employees:**

<b>Full Time:</b>	
<b>Part Time:</b>	1
<b>Salaries Paid:</b>	\$5,500

#### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$3,473	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$10	\$16,031	\$9
Revenue Collected During FY 16:	\$9,994	\$66,880	\$17,623
Expenditures During FY 16:	\$9,080	\$73,572	\$15,529
Per Capita Revenue:	\$29	\$430	\$6
Per Capita Expenditures:	\$26	\$414	\$6
Revenues over (under) Expenditures:	\$914	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	48.31%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$4,387	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$13	\$16,026	\$8

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$14,890	\$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: **Midlothian-Markham Water Service District**

Unit Code: **016/010/19** County: **Cook**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,747,747**

Equalized Assessed Valuation: **\$**

Population: **35,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$689,510</b>	<b>\$15,973,057</b>	<b>\$3,671,123</b>
Per Capita Beginning Fund Balance:	<b>\$20</b>	<b>\$330</b>	<b>\$41</b>
Revenue Collected During FY 16:	<b>\$4,438,943</b>	<b>\$13,081,513</b>	<b>\$5,569,239</b>
Expenditures During FY 16:	<b>\$3,863,121</b>	<b>\$12,399,285</b>	<b>\$5,158,867</b>
Per Capita Revenue:	<b>\$127</b>	<b>\$417</b>	<b>\$63</b>
Per Capita Expenditures:	<b>\$110</b>	<b>\$410</b>	<b>\$63</b>
Revenues over (under) Expenditures:	<b>\$575,822</b>	<b>\$682,227</b>	<b>\$191,794</b>
Ratio of Fund Balance to Expenditures:	<b>32.75%</b>	<b>145.12%</b>	<b>84.49%</b>
Ending Fund Balance for FY 16:	<b>\$1,265,332</b>	<b>\$16,106,557</b>	<b>\$3,831,773</b>
Per Capita Ending Fund Balance:	<b>\$36</b>	<b>\$334</b>	<b>\$37</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$6,642,144</b>	<b>\$355,852</b>
Total Unrestricted Net Assets:	<b>\$691,744</b>	<b>\$5,664,925</b>	<b>\$2,029,138</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Norwood Park Street Lighting District**

Unit Code: 016/010/18 County: Cook

Fiscal Year End: 5/31/2016

Accounting Method: Cash

Appropriation or Budget: \$9,023

Equalized Assessed Valuation: \$33,349,377

Population: 1,950

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:	\$54,727	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$28	\$16,031	\$9
Revenue Collected During FY 16:	\$18,327	\$66,880	\$17,623
Expenditures During FY 16:	\$9,023	\$73,572	\$15,529
Per Capita Revenue:	\$9	\$430	\$6
Per Capita Expenditures:	\$5	\$414	\$6
Revenues over (under) Expenditures:	\$9,304	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	709.64%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$64,031	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$33	\$16,026	\$8

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Northwest Home Equity Program**

Unit Code: 016/001/26 County: Cook

Fiscal Year End: 12/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$219,500

Equalized Assessed Valuation: \$3,222,396,069

Population: 1

Employees:

    Full Time: 1

    Part Time:

    Salaries Paid: \$82,000

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$9,589,282</b>	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	<b>\$9,589,282</b>	\$16,031	\$9
Revenue Collected During FY 16:	<b>\$163,767</b>	\$66,880	\$17,623
Expenditures During FY 16:	<b>\$189,160</b>	\$73,572	\$15,529
Per Capita Revenue:	<b>\$163,767</b>	\$430	\$6
Per Capita Expenditures:	<b>\$189,160</b>	\$414	\$6
Revenues over (under) Expenditures:	<b>-\$25,393</b>	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	<b>5055.98%</b>	282.67%	113.98%
Ending Fund Balance for FY 16:	<b>\$9,563,889</b>	\$135,704	\$29,176
Per Capita Ending Fund Balance:	<b>\$9,563,889</b>	\$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:	<b>\$9,563,889</b>	\$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: **N.Okaw-Humboldt Multi Township  
 Tax Assessment District**

Unit Code: **015/035/24** County: **COLES**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$33,950**

Equalized Assessed Valuation: **\$55,329,969**

Population: **1,972**

Employees:

    Full Time:

    Part Time: **4**

    Salaries Paid: **\$185**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$25,920</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$13</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$9,621</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$10,969</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$5</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$6</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>-\$1,348</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>224.01%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$24,572</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$12</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$6,654</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$24,572</b>	<b>\$65,687</b>	<b>\$</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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:	\$315,446	\$11,400,054	\$
Per Capita Debt:	\$1,001	\$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:	\$1,071,074	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$3.400	\$144,858	\$
Revenue Collected During FY 16:	\$151.698	\$4,655,261	\$
Expenditures During FY 16:	\$139.003	\$4,599,881	\$
Per Capita Revenue:	\$482	\$31,331	\$
Per Capita Expenditures:	\$441	\$31,335	\$
Operating Income (loss):	\$12.695	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	779.67%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$1,083,769	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$3.441	\$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: **North Fork River Conservancy District**

Unit Code: **012/015/14** County: **Clark**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$150,180**

Equalized Assessed Valuation: **\$84,753,024**

Population: **3,135**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$403,406</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$129</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$88,938</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$45,680</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$28</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$15</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>\$43,258</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>977.81%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$446,664</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$142</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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	\$



STATE OF ILLINOIS  
 COMPTROLLER  
 SUSANA A. MENDOZA

# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **North Muddy-South Muddy-Grove  
 Multi Township Tax Assessment**

Unit Code: **040/010/24** County: **Jasper**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$11,583**

Equalized Assessed Valuation: **\$92,306,696**

Population: **1,735**

Employees:

    Full Time:

    Part Time: **7**

    Salaries Paid: **\$6,850**

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$16,076</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$9</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$11,619</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$9,266</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$7</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$5</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>\$2,353</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>198.89%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$18,429</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$11</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,060</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$18,429</b>	<b>\$33,233</b>	<b>\$</b>

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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: **Ogden-Stanton Multi Township  
Tax Assessment District**

Unit Code: 010/040/24 County: Champaign

Fiscal Year End: 5/31/2016

Accounting Method: Cash

Appropriation or Budget: \$29,740

Equalized Assessed Valuation: \$61,150,367

Population: 1,875

Employees:

    Full Time:

    Part Time: 1

    Salaries Paid: \$14,520

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$15,778</b>	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	<b>\$8</b>	\$16,031	\$9
Revenue Collected During FY 16:	<b>\$23,082</b>	\$66,880	\$17,623
Expenditures During FY 16:	<b>\$18,379</b>	\$73,572	\$15,529
Per Capita Revenue:	<b>\$12</b>	\$430	\$6
Per Capita Expenditures:	<b>\$10</b>	\$414	\$6
Revenues over (under) Expenditures:	<b>\$4,703</b>	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	<b>111.44%</b>	282.67%	113.98%
Ending Fund Balance for FY 16:	<b>\$20,481</b>	\$135,704	\$29,176
Per Capita Ending Fund Balance:	<b>\$11</b>	\$16,026	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$8,060	\$
Total Unreserved Funds:	<b>\$20,481</b>	\$33,233	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$6,654	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$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: **North Shore Mosquito Abatement District**

Unit Code: 016/020/11 County: Cook

Fiscal Year End: 12/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,673,800

Equalized Assessed Valuation: \$13,455,190,704

Population: 312,678

Employees:

    Full Time: 7

    Part Time: 17

    Salaries Paid: \$706,148

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$1,568,831</b>	\$15,973,057	\$3,671,123
Per Capita Beginning Fund Balance:	<b>\$5</b>	\$330	\$41
Revenue Collected During FY 16:	<b>\$1,641,312</b>	\$13,081,513	\$5,569,239
Expenditures During FY 16:	<b>\$1,369,137</b>	\$12,399,285	\$5,158,867
Per Capita Revenue:	<b>\$5</b>	\$417	\$63
Per Capita Expenditures:	<b>\$4</b>	\$410	\$63
Revenues over (under) Expenditures:	<b>\$272,175</b>	\$682,227	\$191,794
Ratio of Fund Balance to Expenditures:	<b>120.73%</b>	145.12%	84.49%
Ending Fund Balance for FY 16:	<b>\$1,653,006</b>	\$16,106,557	\$3,831,773
Per Capita Ending Fund Balance:	<b>\$5</b>	\$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:	\$	\$6,642,144	\$355,852
Total Unrestricted Net Assets:	<b>\$2,261,895</b>	\$5,664,925	\$2,029,138



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



STATE OF ILLINOIS  
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# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Neponset-Macon #12 Multi  
Township Tax Assessment District**

Unit Code: **006/015/24** County: **Bureau**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$9,400**

Equalized Assessed Valuation: **\$30,099,151**

Population: **950**

Employees:

**Full Time:**

**Part Time:** **1**

**Salaries Paid:** **\$6,308**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$11,478</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$12</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$6,301</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$7,731</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$7</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$8</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>-\$1,430</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>129.97%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$10,048</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$11</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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: **Mineral-Fairfield-Gold #1 Multi Township Tax Assessment District**

Unit Code: 006/010/24 County: Bureau

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$8,550

Equalized Assessed Valuation: \$15,549,110

Population: 1,039

Employees:

    Full Time:

    Part Time: 5

    Salaries Paid: \$400

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$10,125</b>	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	<b>\$10</b>	\$16,031	\$9
Revenue Collected During FY 16:	<b>\$6,305</b>	\$66,880	\$17,623
Expenditures During FY 16:	<b>\$6,406</b>	\$73,572	\$15,529
Per Capita Revenue:	<b>\$6</b>	\$430	\$6
Per Capita Expenditures:	<b>\$6</b>	\$414	\$6
Revenues over (under) Expenditures:	<b>-\$101</b>	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	<b>156.49%</b>	282.67%	113.98%
Ending Fund Balance for FY 16:	<b>\$10,025</b>	\$135,704	\$29,176
Per Capita Ending Fund Balance:	<b>\$10</b>	\$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: **Old Ripley-LaGrange Multi Township Tax Assessment District**

Unit Code: **003/020/24** County: **Bond**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$7,607**

Equalized Assessed Valuation: **\$43,054,156**

Population: **200**

Employees:

    Full Time:

    Part Time: **1**

    Salaries Paid: **\$3,800**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$2,267	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$11	\$16,031	\$9
Revenue Collected During FY 16:	\$5,337	\$66,880	\$17,623
Expenditures During FY 16:	\$5,277	\$73,572	\$15,529
Per Capita Revenue:	\$27	\$430	\$6
Per Capita Expenditures:	\$26	\$414	\$6
Revenues over (under) Expenditures:	\$60	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	44.10%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$2,327	\$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:	\$244,994	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$350	\$16,031	\$9
Revenue Collected During FY 16:	\$32,874	\$66,880	\$17,623
Expenditures During FY 16:	\$34,837	\$73,572	\$15,529
Per Capita Revenue:	\$47	\$430	\$6
Per Capita Expenditures:	\$50	\$414	\$6
Revenues over (under) Expenditures:	-\$1,963	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	697.62%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$243,031	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$347	\$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

<b>Unit Name:</b>	Mc Clure-East Cape Girardeau Water Service District											
<b>Unit Code:</b>	002/010/19	<b>County:</b>	Alexander									
<b>Fiscal Year End:</b>	4/30/2016											
<b>Accounting Method:</b>	Cash With Assets											
<b>Appropriation or Budget:</b>	\$249,367											
<b>Equalized Assessed Valuation:</b>	\$2,000,000											
<b>Population:</b>	600											
<b>Employees:</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td colspan="2"></td> </tr> <tr> <td><b>Part Time:</b></td> <td colspan="2">1</td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td colspan="2">\$25,623</td> </tr> </table>			<b>Full Time:</b>			<b>Part Time:</b>	1		<b>Salaries Paid:</b>	\$25,623	
<b>Full Time:</b>												
<b>Part Time:</b>	1											
<b>Salaries Paid:</b>	\$25,623											

Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$	\$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:	<b>0.00%</b>	282.67%	113.98%
Ending Fund Balance for FY 16:	\$	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$	\$16,026	\$8
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$	\$33,233	\$
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$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:	<b>\$172,759</b>	<b>\$11,400,054</b>	<b>\$</b>
Per Capita Debt:	<b>\$288</b>	<b>\$39,480</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.02%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$1,382,978</b>	<b>\$4,515,483</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$2,305</b>	<b>\$144,858</b>	<b>\$</b>
Revenue Collected During FY 16:	<b>\$192,420</b>	<b>\$4,655,261</b>	<b>\$</b>
Expenditures During FY 16:	<b>\$249,367</b>	<b>\$4,599,881</b>	<b>\$</b>
Per Capita Revenue:	<b>\$321</b>	<b>\$31,331</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$416</b>	<b>\$31,335</b>	<b>\$</b>
Operating Income (loss):	<b>-\$56,947</b>	<b>\$55,380</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>531.76%</b>	<b>105.62%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 16:	<b>\$1,326,031</b>	<b>\$4,557,189</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$2,210</b>	<b>\$144,853</b>	<b>\$</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Northeast & Houston Multi Township Tax Assessment District**

Unit Code: **001/060/24** County: **Adams**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$9,106**

Equalized Assessed Valuation: **\$24,322,744**

Population: **1,180**

Employees:

    Full Time:

    Part Time: **1**

    Salaries Paid: **\$6,240**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$14,403</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$12</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$6,888</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$7,479</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$6</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$6</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>-\$591</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>184.68%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$13,812</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$12</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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**

<b>Unit Name:</b>	<b>Mid-America Intermodal Authority Port District</b>	
<b>Unit Code:</b>	001/010/25	<b>County:</b> Adams
<b>Fiscal Year End:</b>	6/30/2016	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$1,753,950	
<b>Equalized Assessed Valuation:</b>	\$	
<b>Population:</b>	1	
<b>Employees:</b>		
	<b>Full Time:</b>	
	<b>Part Time:</b>	
	<b>Salaries Paid:</b>	\$

**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:	\$4,301	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$4,301	\$16,031	\$9
Revenue Collected During FY 16:	\$24,000	\$66,880	\$17,623
Expenditures During FY 16:	\$17,197	\$73,572	\$15,529
Per Capita Revenue:	\$24,000	\$430	\$6
Per Capita Expenditures:	\$17,197	\$414	\$6
Revenues over (under) Expenditures:	\$6,803	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	108.18%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$18,604	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$18,604	\$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:	\$11,104	\$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:	\$7,500	\$11,400,054	\$
Per Capita Debt:	\$7,500	\$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: **Mill Creek River Conservancy District**

Unit Code: 012/010/14 County: Clark

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$18,600

Equalized Assessed Valuation: \$40,035,648

Population: 4,405

Employees:

    Full Time:

    Part Time: 6

    Salaries Paid: \$6,418

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$111,473	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$25	\$16,031	\$9
Revenue Collected During FY 16:	\$22,294	\$66,880	\$17,623
Expenditures During FY 16:	\$21,507	\$73,572	\$15,529
Per Capita Revenue:	\$5	\$430	\$6
Per Capita Expenditures:	\$5	\$414	\$6
Revenues over (under) Expenditures:	\$787	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	521.97%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$112,260	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$25	\$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: **Murdock-Newman #2 Multi Township Tax Assessment District**

Unit Code: 021/010/24 County: Douglas

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$17,000

Equalized Assessed Valuation: \$28,827,873

Population: 1,467

Employees:

    Full Time: 1

    Part Time: 3

    Salaries Paid: \$9,000

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$24,834	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$17	\$16,031	\$9
Revenue Collected During FY 16:	\$12,732	\$66,880	\$17,623
Expenditures During FY 16:	\$16,663	\$73,572	\$15,529
Per Capita Revenue:	\$9	\$430	\$6
Per Capita Expenditures:	\$11	\$414	\$6
Revenues over (under) Expenditures:	-\$3,931	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	125.45%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$20,903	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$14	\$16,026	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$20,903	\$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: **Massac Co Soil And Water Conservation District**

Unit Code: **061/010/17** County: **Massac**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$51,000**

Equalized Assessed Valuation: **\$169,439,573**

Population: **14,905**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$38,597**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$70,866</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$5</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$10,919</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$50,805</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$1</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$3</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>-\$39,886</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>60.98%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$30,980</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$2</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,060</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$30,980</b>	<b>\$33,233</b>	<b>\$</b>

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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:	<b>\$6,556</b>	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	<b>\$4</b>	\$16,031	\$9
Revenue Collected During FY 16:	<b>\$9,792</b>	\$66,880	\$17,623
Expenditures During FY 16:	<b>\$14,120</b>	\$73,572	\$15,529
Per Capita Revenue:	<b>\$5</b>	\$430	\$6
Per Capita Expenditures:	<b>\$8</b>	\$414	\$6
Revenues over (under) Expenditures:	<b>-\$4,328</b>	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	<b>15.78%</b>	282.67%	113.98%
Ending Fund Balance for FY 16:	<b>\$2,228</b>	\$135,704	\$29,176
Per Capita Ending Fund Balance:	<b>\$1</b>	\$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: **Nauvoo-Appanoose-Sonora #1 A  
 Multi Township Tax Assessment**

Unit Code: **034/010/24** County: **Hancock**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$33,070**

Equalized Assessed Valuation: **\$43,908,131**

Population: **2,060**

Employees:

    Full Time:

    Part Time: **6**

    Salaries Paid: **\$2,161**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$52,831</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$26</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$26,014</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$30,488</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$13</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$15</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>-\$4,474</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>158.61%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$48,357</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$23</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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: **Norman-Wauponsee Multi Township Tax Assessment District**

Unit Code: **032/025/24** County: **Grundy**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$12,277**

Equalized Assessed Valuation: **\$67,000,000**

Population: **2,630**

Employees:

    Full Time:

    Part Time: **5**

    Salaries Paid: **\$9,100**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$3,411</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$1</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$12,277</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$10,251</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$5</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$4</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>\$2,026</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>53.04%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$5,437</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$2</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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: **New Haven-Shawnee Multi Township Tax Assessment District**

Unit Code: **030/030/24** County: **Gallatin**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$19,700**

Equalized Assessed Valuation: **\$18,080,750**

Population: **2,416**

Employees:

- Full Time:
- Part Time: **3**
- Salaries Paid: **\$4,500**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$8,091</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$3</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$9,813</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$6,570</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$4</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$3</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>\$3,243</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>172.51%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$11,334</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$5</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Omaha-North Fork-Asbury Multi  
Township Tax Assessment District**

Unit Code: 030/010/24 County: Gallatin

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$19,000

Equalized Assessed Valuation: \$15,827,295

Population: 950

Employees:

- Full Time:
- Part Time:
- Salaries Paid:  \$

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$20,847	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$22	\$16,031	\$9
Revenue Collected During FY 16:	\$3,833	\$66,880	\$17,623
Expenditures During FY 16:	\$5,600	\$73,572	\$15,529
Per Capita Revenue:	\$4	\$430	\$6
Per Capita Expenditures:	\$6	\$414	\$6
Revenues over (under) Expenditures:	-\$1,767	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	340.71%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$19,080	\$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:	\$19,080	\$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: **Mulkeytown Water Service District**

Unit Code: 028/010/19 County: Franklin

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$137,773

Equalized Assessed Valuation: \$1

Population: 175

Employees:

Full Time:

Part Time: 3

Salaries Paid: \$29,605

#### Blended Component Units

Number Submitted = 1

Sewer Service

#### 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:	\$689,000	\$11,400,054	\$
Per Capita Debt:	\$3,937	\$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:	\$534.792	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$3.056	\$144,858	\$
Revenue Collected During FY 16:	\$132.148	\$4,655,261	\$
Expenditures During FY 16:	\$150.183	\$4,599,881	\$
Per Capita Revenue:	\$755	\$31,331	\$
Per Capita Expenditures:	\$858	\$31,335	\$
Operating Income (loss):	-\$18.035	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	344.08%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$516.757	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$2.953	\$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:	<input type="text" value="\$"/>	<input type="text" value="\$139,844"/>	<input type="text" value="\$28,529"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$"/>	<input type="text" value="\$16,031"/>	<input type="text" value="\$9"/>
Revenue Collected During FY 16:	<input type="text" value="\$"/>	<input type="text" value="\$66,880"/>	<input type="text" value="\$17,623"/>
Expenditures During FY 16:	<input type="text" value="\$"/>	<input type="text" value="\$73,572"/>	<input type="text" value="\$15,529"/>
Per Capita Revenue:	<input type="text" value="\$"/>	<input type="text" value="\$430"/>	<input type="text" value="\$6"/>
Per Capita Expenditures:	<input type="text" value="\$"/>	<input type="text" value="\$414"/>	<input type="text" value="\$6"/>
Revenues over (under) Expenditures:	<input type="text" value="\$"/>	<input type="text" value="-\$6,692"/>	<input type="text" value="\$"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="0.00%"/>	<input type="text" value="282.67%"/>	<input type="text" value="113.98%"/>
Ending Fund Balance for FY 16:	<input type="text" value="\$"/>	<input type="text" value="\$135,704"/>	<input type="text" value="\$29,176"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$"/>	<input type="text" value="\$16,026"/>	<input type="text" value="\$8"/>

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$8,060"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$33,233"/>	<input type="text" value="\$"/>

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$6,654"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$65,687"/>	<input type="text" value="\$"/>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$9,820,000</b>	\$11,400,054	\$
Per Capita Debt:	<b>\$44</b>	\$39,480	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.02%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$40,235,281</b>	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	<b>\$181</b>	\$144,858	\$
Revenue Collected During FY 16:	<b>\$10,185,711</b>	\$4,655,261	\$
Expenditures During FY 16:	<b>\$10,294,683</b>	\$4,599,881	\$
Per Capita Revenue:	<b>\$46</b>	\$31,331	\$
Per Capita Expenditures:	<b>\$46</b>	\$31,335	\$
Operating Income (loss):	<b>-\$108,972</b>	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	<b>389.78%</b>	105.62%	0.00%
Ending Retained Earnings for FY 16:	<b>\$40,126,309</b>	\$4,557,189	\$
Per Capita Ending Retained Earnings:	<b>\$180</b>	\$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:** Otego-Sefton-Wheatland #5 Multi  
 Township Tax Assessment District

**Unit Code:** 026/020/24      **County:** Fayette

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

**Accounting Method:** Cash

**Appropriation or Budget:** \$13,850

**Equalized Assessed Valuation:** \$23,853,806

**Population:** 2,600

**Employees:**

**Full Time:** \_\_\_\_\_

**Part Time:** 7

**Salaries Paid:** \$6,060

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$23,345	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$9	\$16,031	\$9
Revenue Collected During FY 16:	\$10,429	\$66,880	\$17,623
Expenditures During FY 16:	\$8,802	\$73,572	\$15,529
Per Capita Revenue:	\$4	\$430	\$6
Per Capita Expenditures:	\$3	\$414	\$6
Revenues over (under) Expenditures:	\$1,627	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	283.71%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$24,972	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$10	\$16,026	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,060	\$6,654	\$
Total Unrestricted Net Assets:	\$17,285	\$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:	<b>\$116,442,765</b>	<b>\$25,720,815</b>	<b>\$1,614,205</b>
Per Capita Debt:	<b>\$291</b>	<b>\$221</b>	<b>\$12</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>10.09%</b>	<b>0.00%</b>

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Mayfield-South Grove Multi Township Tax Assessment District**

Unit Code: **019/025/24** County: **Dekalb**

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

Accounting Method: **Cash**

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

Equalized Assessed Valuation: **\$47,775,760**

Population: **1,450**

Employees:

    Full Time:

    Part Time: **4**

    Salaries Paid: **\$770**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$14,096</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$10</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$11,644</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$12,780</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$8</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$9</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>-\$1,136</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>101.41%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$12,960</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$9</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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: **Old Town Sanitary District**

Unit Code: 016/168/16 County: Cook

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$182,500

Equalized Assessed Valuation: \$

Population: 16,000

Employees:

    Full Time:

    Part Time:

    Salaries Paid: \$

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$98,317</b>	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	<b>\$6</b>	\$16,031	\$9
Revenue Collected During FY 16:	<b>\$66,018</b>	\$66,880	\$17,623
Expenditures During FY 16:	<b>\$144,119</b>	\$73,572	\$15,529
Per Capita Revenue:	<b>\$4</b>	\$430	\$6
Per Capita Expenditures:	<b>\$9</b>	\$414	\$6
Revenues over (under) Expenditures:	<b>-\$78,101</b>	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	<b>14.03%</b>	282.67%	113.98%
Ending Fund Balance for FY 16:	<b>\$20,216</b>	\$135,704	\$29,176
Per Capita Ending Fund Balance:	<b>\$1</b>	\$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:	<b>\$20,216</b>	\$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: **Oak Meadows Sanitary District**

Unit Code: 016/130/16 County: Cook

Fiscal Year End: 5/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$101,800

Equalized Assessed Valuation: \$152,383,208

Population: 35,000

Employees:

    Full Time:

    Part Time: 3

    Salaries Paid: \$18,000

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$536,114	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$15	\$16,031	\$9
Revenue Collected During FY 16:	\$107,674	\$66,880	\$17,623
Expenditures During FY 16:	\$102,332	\$73,572	\$15,529
Per Capita Revenue:	\$3	\$430	\$6
Per Capita Expenditures:	\$3	\$414	\$6
Revenues over (under) Expenditures:	\$5,342	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	529.12%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$541,456	\$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:	\$541,456	\$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	\$



STATE OF ILLINOIS  
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# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Northfield Woods Sanitary District**

Unit Code: **016/120/16** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,699,400**

Equalized Assessed Valuation: **\$347,858,456**

Population: **5,500**

Employees:

Full Time: **1**

Part Time: **1**

Salaries Paid: **\$92,481**

Blended Component Units	

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$2,005,147</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$365</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$571,730</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$311,987</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$104</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$57</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>\$259,743</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>725.96%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$2,264,890</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$412</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$139,965</b>	<b>\$6,654</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$1,727,925</b>	<b>\$65,687</b>	<b>\$</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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: **Mission Brook Sanitary District**

Unit Code: 016/110/16 County: Cook

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,672,150

Equalized Assessed Valuation: \$148,330,932

Population: 4,408

Employees:

    Full Time:

    Part Time: 4

    Salaries Paid: \$26,520

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$1,423,120</b>	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	<b>\$323</b>	\$16,031	\$9
Revenue Collected During FY 16:	<b>\$339,909</b>	\$66,880	\$17,623
Expenditures During FY 16:	<b>\$565,603</b>	\$73,572	\$15,529
Per Capita Revenue:	<b>\$77</b>	\$430	\$6
Per Capita Expenditures:	<b>\$128</b>	\$414	\$6
Revenues over (under) Expenditures:	<b>-\$225,694</b>	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	<b>211.71%</b>	282.67%	113.98%
Ending Fund Balance for FY 16:	<b>\$1,197,426</b>	\$135,704	\$29,176
Per Capita Ending Fund Balance:	<b>\$272</b>	\$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:	<b>\$630,157</b>	\$6,654	\$
Total Unrestricted Net Assets:	<b>\$567,269</b>	\$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:	\$1,271,290	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$288	\$144,858	\$
Revenue Collected During FY 16:	\$433,012	\$4,655,261	\$
Expenditures During FY 16:	\$416,451	\$4,599,881	\$
Per Capita Revenue:	\$98	\$31,331	\$
Per Capita Expenditures:	\$94	\$31,335	\$
Operating Income (loss):	\$16,561	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	309.24%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$1,287,851	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$292	\$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:	\$	\$25,720,815	\$1,614,205
Per Capita Debt:	\$	\$221	\$12
General Obligation Debt over EAV:	0.00%	10.09%	0.00%

#### Enterprise Funds

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



## FISCAL YEAR 2016

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Murdale Water Service District**

Unit Code: 039/010/19 County: Jackson

Fiscal Year End: 7/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$653,320

Equalized Assessed Valuation: \$3,500,000

Population: 6,500

Employees:

    Full Time: 2

    Part Time: 2

    Salaries Paid: \$150,386

### 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:	\$683,827	\$11,400,054	\$
Per Capita Debt:	\$105	\$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:	\$3,840,305	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$591	\$144,858	\$
Revenue Collected During FY 16:	\$737,692	\$4,655,261	\$
Expenditures During FY 16:	\$668,368	\$4,599,881	\$
Per Capita Revenue:	\$113	\$31,331	\$
Per Capita Expenditures:	\$103	\$31,335	\$
Operating Income (loss):	\$69,324	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	582.84%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$3,895,529	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$599	\$144,853	\$



STATE OF ILLINOIS  
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# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Mona-Rogers-Pella-Brenton Multi Township Tax Assessment District**

Unit Code: 027/005/24 County: Ford

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$10,943

Equalized Assessed Valuation: \$35,827,508

Population: 1,932

Employees:

    Full Time:

    Part Time: 1

    Salaries Paid: \$7,395

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$16,747	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$9	\$16,031	\$9
Revenue Collected During FY 16:	\$10,943	\$66,880	\$17,623
Expenditures During FY 16:	\$12,322	\$73,572	\$15,529
Per Capita Revenue:	\$6	\$430	\$6
Per Capita Expenditures:	\$6	\$414	\$6
Revenues over (under) Expenditures:	-\$1,379	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	124.72%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$15,368	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$8	\$16,026	\$8

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Morgan #9 Road District**

Unit Code: **069/090/15** County: **Morgan**

Fiscal Year End: **3/30/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$325,949**

Equalized Assessed Valuation: **\$36,825,319**

Population: **3,600**

Employees:

    Full Time: **2**

    Part Time: **3**

    Salaries Paid: **\$80,376**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$624,012</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$173</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$263,385</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$325,949</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$73</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$91</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>-\$62,564</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>188.15%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$613,265</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$170</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$6,654</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$613,265</b>	<b>\$65,687</b>	<b>\$</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$95,737	\$11,400,054	\$
Per Capita Debt:	\$27	\$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:	\$175,000	\$11,400,054	\$
Per Capita Debt:	\$12	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$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: **Mahomet Valley Water Authority**

Unit Code: 074/005/41 County: Piatt

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$98,700

Equalized Assessed Valuation: \$970,000,000

Population: 37,000

Employees:

    Full Time:

    Part Time: 1

    Salaries Paid: \$12,000

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$287,000</b>	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	<b>\$8</b>	\$16,031	\$9
Revenue Collected During FY 16:	<b>\$98,000</b>	\$66,880	\$17,623
Expenditures During FY 16:	<b>\$50,000</b>	\$73,572	\$15,529
Per Capita Revenue:	<b>\$3</b>	\$430	\$6
Per Capita Expenditures:	<b>\$1</b>	\$414	\$6
Revenues over (under) Expenditures:	<b>\$48,000</b>	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	<b>670.00%</b>	282.67%	113.98%
Ending Fund Balance for FY 16:	<b>\$335,000</b>	\$135,704	\$29,176
Per Capita Ending Fund Balance:	<b>\$9</b>	\$16,026	\$8

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: Metropolitan Peoria Airport Authority

Unit Code: 072/010/03 County: Peoria

Fiscal Year End: 2/28/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$32,262,753

Equalized Assessed Valuation: \$3,447,815,903

Population: 186,221

Employees:  
 Full Time: 19  
 Part Time: 8  
 Salaries Paid: \$1,081,989

**Blended Component Units**

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**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:	\$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**

**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:	<b>\$51,601,646</b>	<b>\$11,400,054</b>	\$
Per Capita Debt:	<b>\$277</b>	<b>\$39,480</b>	\$
General Obligation Debt over EAV:	<b>0.16%</b>	<b>0.02%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$132,992,746</b>	<b>\$4,515,483</b>	\$
Per Capita Beginning Retained Earnings for FY 16:	<b>\$714</b>	<b>\$144,858</b>	\$
Revenue Collected During FY 16:	<b>\$15,380,826</b>	<b>\$4,655,261</b>	\$
Expenditures During FY 16:	<b>\$12,849,381</b>	<b>\$4,599,881</b>	\$
Per Capita Revenue:	<b>\$83</b>	<b>\$31,331</b>	\$
Per Capita Expenditures:	<b>\$69</b>	<b>\$31,335</b>	\$
Operating Income (loss):	<b>\$2,531,445</b>	<b>\$55,380</b>	\$
Ratio of Retained Earnings to Expenditures:	<b>1063.95%</b>	<b>105.62%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 16:	<b>\$136,710,771</b>	<b>\$4,557,189</b>	\$
Per Capita Ending Retained Earnings:	<b>\$734</b>	<b>\$144,853</b>	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **071/010/17** County: **Ogle**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$153,983**

Equalized Assessed Valuation: **\$**

Population: **53,497**

Employees:

    Full Time: **2**

    Part Time:

    Salaries Paid: **\$95,689**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$86,551</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$2</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$94,442</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$152,526</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$2</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$3</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>-\$58,084</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>18.66%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$28,467</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$1</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,060</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$27,367</b>	<b>\$33,233</b>	<b>\$</b>

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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:** Moultrie Co Water Service District

**Unit Code:** 070/010/19      **County:** Moultrie

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

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$786,559

**Equalized Assessed Valuation:** \$292,845,405

**Population:** 14,876

**Employees:**

**Full Time:** 3

**Part Time:**

**Salaries Paid:** \$150,293

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:	<b>0.00%</b>	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:	\$2,390,400	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$161	\$144,858	\$
Revenue Collected During FY 16:	\$774,033	\$4,655,261	\$
Expenditures During FY 16:	\$786,559	\$4,599,881	\$
Per Capita Revenue:	\$52	\$31,331	\$
Per Capita Expenditures:	\$53	\$31,335	\$
Operating Income (loss):	-\$12,526	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	300.31%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$2,362,148	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$159	\$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: **Moultrie Co Soil And Water Conservation District**

Unit Code: 070/010/17 County: Moultrie

Fiscal Year End: 6/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$58,900

Equalized Assessed Valuation: \$240,575,669

Population: 14,931

Employees:

    Full Time: 1

    Part Time: 1

    Salaries Paid: \$30,053

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$209,727	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$14	\$16,031	\$9
Revenue Collected During FY 16:	\$78,389	\$66,880	\$17,623
Expenditures During FY 16:	\$98,426	\$73,572	\$15,529
Per Capita Revenue:	\$5	\$430	\$6
Per Capita Expenditures:	\$7	\$414	\$6
Revenues over (under) Expenditures:	-\$20,037	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	192.72%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$189,690	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$13	\$16,026	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$32	\$6,654	\$
Total Unrestricted Net Assets:	\$189,658	\$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: **Morgan #13 Road District**

Unit Code: **069/130/15** County: **Morgan**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$173,293**

Equalized Assessed Valuation: **\$27,866,487**

Population: **34,828**

Employees:

    Full Time: **1**

    Part Time: **5**

    Salaries Paid: **\$41,783**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$196,103</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$6</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$196,573</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$205,431</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$6</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$6</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>-\$8,858</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>91.15%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$187,245</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$5</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$196,104</b>	<b>\$8,060</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$33,233</b>	<b>\$</b>

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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: **Olney-Noble Airport Authority**

Unit Code: **080/010/03** County: **Richland**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$347,500**

Equalized Assessed Valuation: **\$139,663,100**

Population: **16,233**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$216,456</b>	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	<b>\$13</b>	\$16,031	\$9
Revenue Collected During FY 16:	<b>\$115,509</b>	\$66,880	\$17,623
Expenditures During FY 16:	<b>\$128,157</b>	\$73,572	\$15,529
Per Capita Revenue:	<b>\$7</b>	\$430	\$6
Per Capita Expenditures:	<b>\$8</b>	\$414	\$6
Revenues over (under) Expenditures:	<b>-\$12,648</b>	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	<b>159.03%</b>	282.67%	113.98%
Ending Fund Balance for FY 16:	<b>\$203,808</b>	\$135,704	\$29,176
Per Capita Ending Fund Balance:	<b>\$13</b>	\$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:	<b>\$203,808</b>	\$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: **Morgan #10 Road District**

Unit Code: **069/100/15** County: **Morgan**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$237,823**

Equalized Assessed Valuation: **\$30,349,902**

Population: **1,681**

Employees:

    Full Time: **1**

    Part Time: **7**

    Salaries Paid: **\$34,076**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$603,829</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$359</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$202,716</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$237,823</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$121</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$141</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>-\$35,107</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>103.07%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$245,135</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$146</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$161,995</b>	<b>\$8,060</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$22,172</b>	<b>\$33,233</b>	<b>\$</b>

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$222,962</b>	<b>\$6,654</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$22,173</b>	<b>\$65,687</b>	<b>\$</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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: **Metropolitan Airport Authority**

Unit Code: 081/010/03 County: Rock Island

Fiscal Year End: 6/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$30,847,200

Equalized Assessed Valuation: \$1,858,786,158

Population: 1

Employees:

    Full Time: 64

    Part Time: 10

    Salaries Paid: \$4,004,493

**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:	\$1	\$430	\$6
Per Capita Expenditures:	\$1	\$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:	\$26,418,114	\$11,400,054	\$
Per Capita Debt:	\$26,418,114	\$39,480	\$
General Obligation Debt over EAV:	1.11%	0.02%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$98,778,444	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$98,778,444	\$144,858	\$
Revenue Collected During FY 16:	\$20,675,637	\$4,655,261	\$
Expenditures During FY 16:	\$20,662,224	\$4,599,881	\$
Per Capita Revenue:	\$20,675,637	\$31,331	\$
Per Capita Expenditures:	\$20,662,224	\$31,335	\$
Operating Income (loss):	\$13,413	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	478.13%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$98,791,857	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$98,791,857	\$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: **Morgan #8 Road District**

Unit Code: **069/080/15** County: **Morgan**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$226,661**

Equalized Assessed Valuation: **\$39,577,500**

Population: **2,007**

Employees:

    Full Time: **3**

    Part Time: **4**

    Salaries Paid: **\$67,864**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$889,413</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$443</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$327,126</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$226,661</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$163</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$113</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>\$100,465</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>436.72%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$989,878</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$493</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$6,654</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$989,878</b>	<b>\$65,687</b>	<b>\$</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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: **Morgan #6 Road District**

Unit Code: **069/060/15** County: **Morgan**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$304,090**

Equalized Assessed Valuation: **\$37,001,209**

Population: **1,020**

Employees:

    Full Time: **3**

    Part Time: **5**

    Salaries Paid: **\$69,971**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$562,842</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$552</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$468,822</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$383,306</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$460</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$376</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>\$85,516</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>169.15%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$648,358</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$636</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$353,790</b>	<b>\$8,060</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$33,233</b>	<b>\$</b>

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$45,523	\$11,400,054	\$
Per Capita Debt:	\$45	\$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: **Morgan #5 Road District**

Unit Code: **069/050/15** County: **Morgan**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$84,178**

Equalized Assessed Valuation: **\$22,255,631**

Population: **1,100**

Employees:

    Full Time: **1**

    Part Time: **3**

    Salaries Paid: **\$35,995**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$213,854</b>	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	<b>\$194</b>	\$16,031	\$9
Revenue Collected During FY 16:	<b>\$146,815</b>	\$66,880	\$17,623
Expenditures During FY 16:	<b>\$129,912</b>	\$73,572	\$15,529
Per Capita Revenue:	<b>\$133</b>	\$430	\$6
Per Capita Expenditures:	<b>\$118</b>	\$414	\$6
Revenues over (under) Expenditures:	<b>\$16,903</b>	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	<b>177.63%</b>	282.67%	113.98%
Ending Fund Balance for FY 16:	<b>\$230,757</b>	\$135,704	\$29,176
Per Capita Ending Fund Balance:	<b>\$210</b>	\$16,026	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$230,757</b>	\$8,060	\$
Total Unreserved Funds:	<b>\$</b>	\$33,233	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$6,654	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$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: **Morgan #4 Road District**

Unit Code: **069/040/15** County: **Morgan**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$258,398**

Equalized Assessed Valuation: **\$14,101,131**

Population: **661**

Employees:

    Full Time: **1**

    Part Time: **3**

    Salaries Paid: **\$40,349**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$118,829</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$180</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$130,895</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$127,402</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$198</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$193</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>\$3,493</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>96.01%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$122,322</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$185</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$122,259</b>	<b>\$8,060</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$33,233</b>	<b>\$</b>

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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: **Morgan #3 Road District**

Unit Code: **069/030/15** County: **Morgan**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$199,939**

Equalized Assessed Valuation: **\$8,200,000**

Population: **700**

Employees:

    Full Time: **2**

    Part Time: **1**

    Salaries Paid: **\$31,320**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$148,290</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$212</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$86,314</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$106,482</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$123</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$152</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>-\$20,168</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>120.32%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$128,122</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$183</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$88,412</b>	<b>\$8,060</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$33,233</b>	<b>\$</b>

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$21,780	\$11,400,054	\$
Per Capita Debt:	\$31	\$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: **Murrayville-Woodson Water Service District**

Unit Code: **069/020/19** County: **Morgan**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$386,000**

Equalized Assessed Valuation: **\$9,086,575**

Population: **1,500**

Employees:

    Full Time: **1**

    Part Time: **5**

    Salaries Paid: **\$56,522**

**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:	<b>0.00%</b>	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:	\$862.782	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$575	\$144,858	\$
Revenue Collected During FY 16:	\$468.918	\$4,655,261	\$
Expenditures During FY 16:	\$351.282	\$4,599,881	\$
Per Capita Revenue:	\$313	\$31,331	\$
Per Capita Expenditures:	\$234	\$31,335	\$
Operating Income (loss):	\$117.636	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	279.10%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$980.418	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$654	\$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: **Meredosia-Bluffs Rescue Squad District**

Unit Code: **069/010/27** County: **Morgan**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$97,297**

Equalized Assessed Valuation: **\$45,507,852**

Population: **24,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$239,527	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$10	\$16,031	\$9
Revenue Collected During FY 16:	\$79,103	\$66,880	\$17,623
Expenditures During FY 16:	\$74,371	\$73,572	\$15,529
Per Capita Revenue:	\$3	\$430	\$6
Per Capita Expenditures:	\$3	\$414	\$6
Revenues over (under) Expenditures:	\$4,732	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	279.00%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$207,497	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$9	\$16,026	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$600	\$6,654	\$
Total Unrestricted Net Assets:	\$21,892	\$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	\$



STATE OF ILLINOIS  
COMPTROLLER  
SUSANA A. MENDOZA

# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Morgan #11 Road District**

Unit Code: **069/110/15** County: **Morgan**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$169,000**

Equalized Assessed Valuation: **\$17,252,915**

Population: **790**

Employees:

- Full Time: **1**
- Part Time: **5**
- Salaries Paid: **\$33,843**

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$257,596</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$326</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$132,462</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$168,992</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$168</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$214</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>-\$36,530</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>130.81%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$221,066</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$280</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$6,654</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$221,066</b>	<b>\$65,687</b>	<b>\$</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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: **Otter Creek Lake Water Service District**

Unit Code: 089/010/19      County: Stephenson

Fiscal Year End: 12/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$800,497

Equalized Assessed Valuation: \$

Population: 2,500

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:	\$	\$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:	<b>0.00%</b>	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:	\$419,519	\$11,400,054	\$
Per Capita Debt:	\$168	\$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:	\$5,457,629	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$2,183	\$144,858	\$
Revenue Collected During FY 16:	\$878,789	\$4,655,261	\$
Expenditures During FY 16:	\$792,315	\$4,599,881	\$
Per Capita Revenue:	\$352	\$31,331	\$
Per Capita Expenditures:	\$317	\$31,335	\$
Operating Income (loss):	\$86,474	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	699.73%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$5,544,103	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$2,218	\$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: **Oak Ridge Sanitary District**

Unit Code: 102/010/16 County: Woodford

Fiscal Year End: 6/30/2016

Accounting Method: Cash

Appropriation or Budget: \$99,000

Equalized Assessed Valuation: \$

Population: 250

Employees:

    Full Time:

    Part Time: 5

    Salaries Paid: \$100,000

#### 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:	\$31,973	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$128	\$16,031	\$9
Revenue Collected During FY 16:	\$67,143	\$66,880	\$17,623
Expenditures During FY 16:	\$81,848	\$73,572	\$15,529
Per Capita Revenue:	\$269	\$430	\$6
Per Capita Expenditures:	\$327	\$414	\$6
Revenues over (under) Expenditures:	-\$14,705	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	21.10%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$17,268	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$69	\$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**

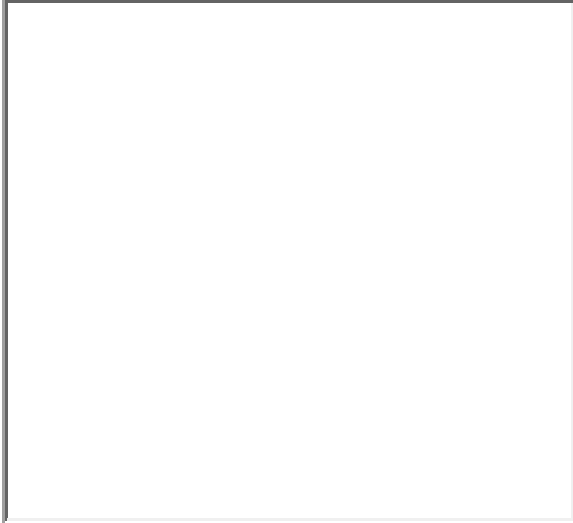
**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **North Park Public Water Service District**  
 Unit Code: **101/010/19** County: **Winnebago**  
 Fiscal Year End: **4/30/2016**  
 Accounting Method: **Modified Accrual**  
 Appropriation or Budget: **\$4,728,109**  
 Equalized Assessed Valuation: **\$721,035,332**  
 Population: **35,000**  
 Employees:  
 Full Time: **19**  
 Part Time: **11**  
 Salaries Paid: **\$861,236**

**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:	<b>0.00%</b>	<b>282.67%</b>	<b>113.98%</b>
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:	<b>\$7,201,262</b>	<b>\$11,400,054</b>	<b>\$</b>
Per Capita Debt:	<b>\$206</b>	<b>\$39,480</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.02%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$11,405,963</b>	<b>\$4,515,483</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$326</b>	<b>\$144,858</b>	<b>\$</b>
Revenue Collected During FY 16:	<b>\$4,098,717</b>	<b>\$4,655,261</b>	<b>\$</b>
Expenditures During FY 16:	<b>\$4,548,770</b>	<b>\$4,599,881</b>	<b>\$</b>
Per Capita Revenue:	<b>\$117</b>	<b>\$31,331</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$130</b>	<b>\$31,335</b>	<b>\$</b>
Operating Income (loss):	<b>-\$450,053</b>	<b>\$55,380</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>279.93%</b>	<b>105.62%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 16:	<b>\$12,733,360</b>	<b>\$4,557,189</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$364</b>	<b>\$144,853</b>	<b>\$</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Oak Highlands-Ingalls Park Sanitary District**

Unit Code: 099/030/16 County: Will

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$211,053

Equalized Assessed Valuation: \$14,901,327

Population: 3,300

Employees:

Full Time:

Part Time: 6

Salaries Paid: \$38,398

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$45,266	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$14	\$16,031	\$9
Revenue Collected During FY 16:	\$39,003	\$66,880	\$17,623
Expenditures During FY 16:	\$34,701	\$73,572	\$15,529
Per Capita Revenue:	\$12	\$430	\$6
Per Capita Expenditures:	\$11	\$414	\$6
Revenues over (under) Expenditures:	\$4,302	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	142.84%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$49,568	\$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:	\$49,568	\$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:	<b>\$18,778</b>	<b>\$11,400,054</b>	<b>\$</b>
Per Capita Debt:	<b>\$6</b>	<b>\$39,480</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.02%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$847.688</b>	<b>\$4,515,483</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$257</b>	<b>\$144,858</b>	<b>\$</b>
Revenue Collected During FY 16:	<b>\$141.556</b>	<b>\$4,655,261</b>	<b>\$</b>
Expenditures During FY 16:	<b>\$122.275</b>	<b>\$4,599,881</b>	<b>\$</b>
Per Capita Revenue:	<b>\$43</b>	<b>\$31,331</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$37</b>	<b>\$31,335</b>	<b>\$</b>
Operating Income (loss):	<b>\$19.281</b>	<b>\$55,380</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>709.03%</b>	<b>105.62%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 16:	<b>\$866.969</b>	<b>\$4,557,189</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$263</b>	<b>\$144,853</b>	<b>\$</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Northern Will County Joint Action Water Agency**

Unit Code: 099/005/55 County: Will

Fiscal Year End: 12/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$558,300

Equalized Assessed Valuation: \$7,397,044,641

Population: 189,200

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:	\$639,758	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$3	\$16,031	\$9
Revenue Collected During FY 16:	\$561,250	\$66,880	\$17,623
Expenditures During FY 16:	\$309,228	\$73,572	\$15,529
Per Capita Revenue:	\$3	\$430	\$6
Per Capita Expenditures:	\$2	\$414	\$6
Revenues over (under) Expenditures:	\$252,022	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	288.39%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$891,780	\$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:	\$891,780	\$33,233	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$891,780	\$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: **Newton-Fenton-Portland #8 Multi Township Tax Assessment District**

Unit Code: **098/085/24** County: **Whiteside**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$25,000**

Equalized Assessed Valuation: **\$32,555,187**

Population: **1,408**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$46,580</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$33</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$24,872</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$21,895</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$18</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$16</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>\$2,977</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>226.34%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$49,557</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$35</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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:	Morrison Hospital District
Unit Code:	098/010/08
County:	Whiteside
Fiscal Year End:	6/30/2016
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$13,329,188
Equalized Assessed Valuation:	\$157,208,455
Population:	5,164
Employees:	
Full Time:	108
Part Time:	60
Salaries Paid:	\$6,461,127

Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$4,964,176</b>	\$15,973,057	\$3,671,123
Per Capita Beginning Fund Balance:	<b>\$961</b>	\$330	\$41
Revenue Collected During FY 16:	<b>\$12,814,782</b>	\$13,081,513	\$5,569,239
Expenditures During FY 16:	<b>\$12,766,117</b>	\$12,399,285	\$5,158,867
Per Capita Revenue:	<b>\$2,482</b>	\$417	\$63
Per Capita Expenditures:	<b>\$2,472</b>	\$410	\$63
Revenues over (under) Expenditures:	<b>\$48,665</b>	\$682,227	\$191,794
Ratio of Fund Balance to Expenditures:	<b>39.27%</b>	145.12%	84.49%
Ending Fund Balance for FY 16:	<b>\$5,012,841</b>	\$16,106,557	\$3,831,773
Per Capita Ending Fund Balance:	<b>\$971</b>	\$334	\$37
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$404	\$
Total Unreserved Funds:	\$	\$77,737	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$71,296</b>	\$6,642,144	\$355,852
Total Unrestricted Net Assets:	<b>\$3,648,201</b>	\$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:	<b>\$3,978,550</b>	<b>\$25,720,815</b>	<b>\$1,614,205</b>
Per Capita Debt:	<b>\$770</b>	<b>\$221</b>	<b>\$12</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>10.09%</b>	<b>0.00%</b>

#### Enterprise Funds

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





# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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:	Newburg-Hardin-Spring Creek Multi Township Tax Assessment	
Unit Code:	075/100/24	County: Pike
Fiscal Year End:	3/31/2016	
Accounting Method:	Cash	
Appropriation or Budget:	\$30,555	
Equalized Assessed Valuation:	\$29,975,578	
Population:	500	
Employees:		
Full Time:		
Part Time:	2	
Salaries Paid:	\$8,000	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$25,751	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$52	\$16,031	\$9
Revenue Collected During FY 16:	\$5,605	\$66,880	\$17,623
Expenditures During FY 16:	\$11,382	\$73,572	\$15,529
Per Capita Revenue:	\$11	\$430	\$6
Per Capita Expenditures:	\$23	\$414	\$6
Revenues over (under) Expenditures:	-\$5,777	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	175.49%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$19,974	\$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:	\$19,974	\$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:	<b>\$284,504</b>	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	<b>\$177</b>	\$16,031	\$9
Revenue Collected During FY 16:	<b>\$31,720</b>	\$66,880	\$17,623
Expenditures During FY 16:	<b>\$13,348</b>	\$73,572	\$15,529
Per Capita Revenue:	<b>\$20</b>	\$430	\$6
Per Capita Expenditures:	<b>\$8</b>	\$414	\$6
Revenues over (under) Expenditures:	<b>\$18,372</b>	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	<b>2269.07%</b>	282.67%	113.98%
Ending Fund Balance for FY 16:	<b>\$302,876</b>	\$135,704	\$29,176
Per Capita Ending Fund Balance:	<b>\$188</b>	\$16,026	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	<b>\$302,876</b>	\$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: **Nokomis-Audubon Multi Township  
 Tax Assessment District**

Unit Code: **068/010/24** County: **Montgomery**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$17,097**

Equalized Assessed Valuation: **\$34,360,601**

Population: **3,491**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$8,555**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$14,826	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$4	\$16,031	\$9
Revenue Collected During FY 16:	\$13,027	\$66,880	\$17,623
Expenditures During FY 16:	\$12,328	\$73,572	\$15,529
Per Capita Revenue:	\$4	\$430	\$6
Per Capita Expenditures:	\$4	\$414	\$6
Revenues over (under) Expenditures:	\$699	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	125.93%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$15,525	\$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:	\$15,525	\$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:	Metro East Sanitary District		
Unit Code:	088/040/16	County:	St. Clair
Fiscal Year End:	12/31/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,277,592		
Equalized Assessed Valuation:	\$761,585,663		
Population:	250,000		
Employees:			
Full Time:			67
Part Time:			9
Salaries Paid:			\$3,388,500

#### Blended Component Units

Number Submitted = 1  
Lansdowne Sewer system

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$7,936,753	\$15,973,057	\$3,671,123
Per Capita Beginning Fund Balance:	\$32	\$330	\$41
Revenue Collected During FY 16:	\$5,043,086	\$13,081,513	\$5,569,239
Expenditures During FY 16:	\$5,181,162	\$12,399,285	\$5,158,867
Per Capita Revenue:	\$20	\$417	\$63
Per Capita Expenditures:	\$21	\$410	\$63
Revenues over (under) Expenditures:	-\$138,076	\$682,227	\$191,794
Ratio of Fund Balance to Expenditures:	150.52%	145.12%	84.49%
Ending Fund Balance for FY 16:	\$7,798,677	\$16,106,557	\$3,831,773
Per Capita Ending Fund Balance:	\$31	\$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:	\$5,717,669	\$6,642,144	\$355,852
Total Unrestricted Net Assets:	\$1,745,127	\$5,664,925	\$2,029,138



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$3,520,895</b>	<b>\$25,720,815</b>	<b>\$1,614,205</b>
Per Capita Debt:	<b>\$14</b>	<b>\$221</b>	<b>\$12</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>10.09%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$5,973,971</b>	<b>\$1,514,473</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$24</b>	<b>\$10</b>	<b>\$</b>
Revenue Collected During FY 16:	<b>\$2,560,891</b>	<b>\$248,075</b>	<b>\$</b>
Expenditures During FY 16:	<b>\$3,951,592</b>	<b>\$288,590</b>	<b>\$</b>
Per Capita Revenue:	<b>\$10</b>	<b>\$2</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$16</b>	<b>\$3</b>	<b>\$</b>
Operating Income (loss):	<b>-\$1,390,701</b>	<b>-\$40,515</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>116.43%</b>	<b>261.73%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 16:	<b>\$4,600,900</b>	<b>\$1,481,489</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$18</b>	<b>\$10</b>	<b>\$</b>



# 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:	\$55,100	\$11,400,054	\$
Per Capita Debt:	\$37	\$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:	\$445.710	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$297	\$144,858	\$
Revenue Collected During FY 16:	\$407.596	\$4,655,261	\$
Expenditures During FY 16:	\$471.083	\$4,599,881	\$
Per Capita Revenue:	\$272	\$31,331	\$
Per Capita Expenditures:	\$314	\$31,335	\$
Operating Income (loss):	-\$63.487	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	81.14%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$382.223	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$255	\$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:	\$45,115,239	\$25,720,815	\$1,614,205
Per Capita Debt:	\$171	\$221	\$12
General Obligation Debt over EAV:	0.00%	10.09%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Mascoutah Surface Water District**

Unit Code: **088/010/22** County: **St. Clair**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$268,000**

Equalized Assessed Valuation: **\$113,681,444**

Population: **5,100**

Employees:

    Full Time:

    Part Time: **6**

    Salaries Paid: **\$17,146**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$166,907</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$33</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$111,443</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$87,451</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$22</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$17</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>\$23,992</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>218.29%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$190,899</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$37</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,060</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$190,899</b>	<b>\$33,233</b>	<b>\$</b>

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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: **Otter Lake Water Commission**

Unit Code: **083/005/38** County: **Sangamon**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,027,453**

Equalized Assessed Valuation: **\$1**

Population: **5,983**

Employees:

    Full Time: **15**

    Part Time: **10**

    Salaries Paid: **\$819,439**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$	\$16,031	\$9
Revenue Collected During FY 16:	\$	\$66,880	\$17,623
Expenditures During FY 16:	\$	\$73,572	\$15,529
Per Capita Revenue:	\$	\$430	\$6
Per Capita Expenditures:	\$	\$414	\$6
Revenues over (under) Expenditures:	\$	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	<b>0.00%</b>	<b>282.67%</b>	<b>113.98%</b>
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:	\$7,173,449	\$11,400,054	\$
Per Capita Debt:	\$1,199	\$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:	\$5,346,569	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$894	\$144,858	\$
Revenue Collected During FY 16:	\$2,892,514	\$4,655,261	\$
Expenditures During FY 16:	\$3,027,453	\$4,599,881	\$
Per Capita Revenue:	\$483	\$31,331	\$
Per Capita Expenditures:	\$506	\$31,335	\$
Operating Income (loss):	-\$134,939	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	172.15%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$5,211,630	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$871	\$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:	<b>0.00%</b>	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:	<b>\$300,000</b>	\$11,400,054	\$
Per Capita Debt:	<b>\$150</b>	\$39,480	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.02%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$786.873</b>	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	<b>\$393</b>	\$144,858	\$
Revenue Collected During FY 16:	<b>\$488.161</b>	\$4,655,261	\$
Expenditures During FY 16:	<b>\$544.066</b>	\$4,599,881	\$
Per Capita Revenue:	<b>\$244</b>	\$31,331	\$
Per Capita Expenditures:	<b>\$272</b>	\$31,335	\$
Operating Income (loss):	<b>-\$55.905</b>	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	<b>134.35%</b>	105.62%	0.00%
Ending Retained Earnings for FY 16:	<b>\$730.968</b>	\$4,557,189	\$
Per Capita Ending Retained Earnings:	<b>\$365</b>	\$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: **North Tazewell Public Water District**

Unit Code: **090/020/37** County: **Tazewell**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,086,140**

Equalized Assessed Valuation: **\$1**

Population: **8,500**

Employees:

    Full Time: **5**

    Part Time: **1**

    Salaries Paid: **\$280,453**

**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:	<b>0.00%</b>	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:	\$182,360	\$11,400,054	\$
Per Capita Debt:	\$21	\$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:	\$1,898,346	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$223	\$144,858	\$
Revenue Collected During FY 16:	\$1,252,443	\$4,655,261	\$
Expenditures During FY 16:	\$1,044,624	\$4,599,881	\$
Per Capita Revenue:	\$147	\$31,331	\$
Per Capita Expenditures:	\$123	\$31,335	\$
Operating Income (loss):	\$207,819	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	200.68%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$2,096,371	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$247	\$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: **Mc Lean County Public Building Commission**

Unit Code: **064/005/33** County: **McLean**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,880,756**

Equalized Assessed Valuation: **\$3,742,983,059**

Population: **173,166**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$8,562,387</b>	<b>\$15,973,057</b>	<b>\$3,671,123</b>
Per Capita Beginning Fund Balance:	<b>\$49</b>	<b>\$330</b>	<b>\$41</b>
Revenue Collected During FY 16:	<b>\$6,154,863</b>	<b>\$13,081,513</b>	<b>\$5,569,239</b>
Expenditures During FY 16:	<b>\$5,880,756</b>	<b>\$12,399,285</b>	<b>\$5,158,867</b>
Per Capita Revenue:	<b>\$36</b>	<b>\$417</b>	<b>\$63</b>
Per Capita Expenditures:	<b>\$34</b>	<b>\$410</b>	<b>\$63</b>
Revenues over (under) Expenditures:	<b>\$274,107</b>	<b>\$682,227</b>	<b>\$191,794</b>
Ratio of Fund Balance to Expenditures:	<b>150.26%</b>	<b>145.12%</b>	<b>84.49%</b>
Ending Fund Balance for FY 16:	<b>\$8,836,494</b>	<b>\$16,106,557</b>	<b>\$3,831,773</b>
Per Capita Ending Fund Balance:	<b>\$51</b>	<b>\$334</b>	<b>\$37</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$6,642,144</b>	<b>\$355,852</b>
Total Unrestricted Net Assets:	<b>\$8,836,494</b>	<b>\$5,664,925</b>	<b>\$2,029,138</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$51,263,117	\$25,720,815	\$1,614,205
Per Capita Debt:	\$296	\$221	\$12
General Obligation Debt over EAV:	0.00%	10.09%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Menard #5 Road District**

Unit Code: **065/050/15** County: **Menard**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$436,633**

Equalized Assessed Valuation: **\$18,739,123**

Population: **500**

Employees:

    Full Time: **2**

    Part Time: **4**

    Salaries Paid: **\$37,503**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$173,876</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$348</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$259,618</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$276,502</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$519</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$553</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>-\$16,884</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>56.78%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$156,990</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$314</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$156,990</b>	<b>\$8,060</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$33,233</b>	<b>\$</b>

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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: **Menard #4 Road District**

Unit Code: **065/040/15** County: **Menard**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$432,000**

Equalized Assessed Valuation: **\$62,674,870**

Population: **12,607**

Employees:

    Full Time: **1**

    Part Time: **8**

    Salaries Paid: **\$52,608**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$145,867</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$12</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$401,424</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$397,191</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$32</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$32</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>\$4,233</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>37.79%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$150,100</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$12</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$150,100</b>	<b>\$8,060</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$33,233</b>	<b>\$</b>

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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: **Menard #3 Road District**

Unit Code: **065/030/15** County: **Menard**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$84,500**

Equalized Assessed Valuation: **\$12,148,232**

Population: **12,607**

Employees:

    Full Time:

    Part Time: **4**

    Salaries Paid: **\$22,143**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$13,397</b>	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	<b>\$1</b>	\$16,031	\$9
Revenue Collected During FY 16:	<b>\$95,087</b>	\$66,880	\$17,623
Expenditures During FY 16:	<b>\$94,188</b>	\$73,572	\$15,529
Per Capita Revenue:	<b>\$8</b>	\$430	\$6
Per Capita Expenditures:	<b>\$7</b>	\$414	\$6
Revenues over (under) Expenditures:	<b>\$899</b>	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	<b>15.18%</b>	282.67%	113.98%
Ending Fund Balance for FY 16:	<b>\$14,296</b>	\$135,704	\$29,176
Per Capita Ending Fund Balance:	<b>\$1</b>	\$16,026	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$14,296</b>	\$8,060	\$
Total Unreserved Funds:	<b>\$</b>	\$33,233	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$6,654	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$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: **Menard #2 Road District**

Unit Code: **065/020/15** County: **Menard**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$82,500**

Equalized Assessed Valuation: **\$15,829,702**

Population: **450**

Employees:

    Full Time: **2**

    Part Time: **10**

    Salaries Paid: **\$30,535**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$61,308</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$136</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$93,461</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$86,183</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$208</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$192</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>\$7,278</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>79.58%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$68,586</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$152</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,060</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$68,586</b>	<b>\$33,233</b>	<b>\$</b>

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$32,441	\$11,400,054	\$
Per Capita Debt:	\$72	\$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: **Menard Co Soil And Water Conservation District**

Unit Code: **065/010/17** County: **Menard**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$81,365**

Equalized Assessed Valuation: **\$302,152,828**

Population: **12,444**

Employees:

    Full Time: **1**

    Part Time:

    Salaries Paid: **\$36,426**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$70,937</b>	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	<b>\$6</b>	\$16,031	\$9
Revenue Collected During FY 16:	<b>\$50,713</b>	\$66,880	\$17,623
Expenditures During FY 16:	<b>\$80,882</b>	\$73,572	\$15,529
Per Capita Revenue:	<b>\$4</b>	\$430	\$6
Per Capita Expenditures:	<b>\$6</b>	\$414	\$6
Revenues over (under) Expenditures:	<b>-\$30,169</b>	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	<b>54.41%</b>	282.67%	113.98%
Ending Fund Balance for FY 16:	<b>\$44,005</b>	\$135,704	\$29,176
Per Capita Ending Fund Balance:	<b>\$4</b>	\$16,026	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$6,654	\$
Total Unrestricted Net Assets:	<b>\$44,005</b>	\$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: **Menard #1 Road District**

Unit Code: **065/010/15** County: **Menard**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$51,783**

Equalized Assessed Valuation: **\$8,454,423**

Population: **305**

Employees:

    Full Time:

    Part Time: **7**

    Salaries Paid: **\$17,269**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$70,805</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$232</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$55,505</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$57,998</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$182</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$190</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>-\$2,493</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>117.78%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$68,312</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$224</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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: **Morgan Co Soil And Water Conservation District**

Unit Code: **069/010/17** County: **Morgan**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$82,000**

Equalized Assessed Valuation: **\$624,366,546**

Population: **35,457**

Employees:

    Full Time: **1**

    Part Time:

    Salaries Paid: **\$42,324**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$93,916</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$3</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$19,648</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$80,279</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$1</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$2</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>-\$60,631</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>41.46%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$33,285</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$1</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,060</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$19,648</b>	<b>\$33,233</b>	<b>\$</b>

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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: **Menard #9 Road District**

Unit Code: **065/080/15** County: **Menard**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$164,760**

Equalized Assessed Valuation: **\$21,918,036**

Population: **874**

Employees:

    Full Time:

    Part Time: **9**

    Salaries Paid: **\$76,302**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$145,166</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$166</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$175,542</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$221,704</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$201</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$254</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>-\$46,162</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>44.66%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$99,004</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$113</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$99,004</b>	<b>\$8,060</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$33,233</b>	<b>\$</b>

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$47,722	\$11,400,054	\$
Per Capita Debt:	\$55	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

#### Enterprise Funds

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **McHenry-Lake County Soil And Water Conservation District**

Unit Code: **063/015/17** County: **McHenry**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$267,912**

Equalized Assessed Valuation: **\$30,665,101,448**

Population: **1,011,253**

Employees:

    Full Time: **3**

    Part Time: **1**

    Salaries Paid: **\$178,055**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$267,937	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$	\$16,031	\$9
Revenue Collected During FY 16:	\$40,591	\$66,880	\$17,623
Expenditures During FY 16:	\$88,318	\$73,572	\$15,529
Per Capita Revenue:	\$	\$430	\$6
Per Capita Expenditures:	\$	\$414	\$6
Revenues over (under) Expenditures:	-\$47,727	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	249.34%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$220,210	\$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:	\$8,526	\$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:	\$49.743	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$157.380	\$4,655,261	\$
Expenditures During FY 16:	\$171.803	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	-\$14.423	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	20.56%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$35.320	\$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:	<b>\$109,380,000</b>	\$25,720,815	\$1,614,205
Per Capita Debt:	<b>\$356</b>	\$221	\$12
General Obligation Debt over EAV:	<b>1.48%</b>	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:	<b>0.00%</b>	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:	\$	\$25,720,815	\$1,614,205
Per Capita Debt:	\$	\$221	\$12
General Obligation Debt over EAV:	0.00%	10.09%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **New Salem-Scotland-Chalmers #7  
 Multi Township Tax Assessment**

Unit Code: **062/040/24** County: **Mcdonough**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$15,390**

Equalized Assessed Valuation: **\$50,363,924**

Population: **474**

Employees:

    Full Time:

    Part Time: **1**

    Salaries Paid: **\$8,000**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$66,752</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$141</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$17,363</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$10,144</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$37</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$21</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>\$7,219</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>729.21%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$73,971</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$156</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	<b>\$6,654</b>	<b>\$</b>
Total Unrestricted Net Assets:	<b>\$73,971</b>	<b>\$65,687</b>	<b>\$</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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: **Mc Donough Co Soil And Water Conservation District**

Unit Code: 062/010/17 County: Mcdonough

Fiscal Year End: 6/30/2016

Accounting Method: Cash

Appropriation or Budget: \$72,504

Equalized Assessed Valuation: \$495,806,764

Population: 31,880

Employees:

    Full Time: 1

    Part Time:

    Salaries Paid: \$42,097

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$258,209	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$8	\$16,031	\$9
Revenue Collected During FY 16:	\$32,943	\$66,880	\$17,623
Expenditures During FY 16:	\$72,504	\$73,572	\$15,529
Per Capita Revenue:	\$1	\$430	\$6
Per Capita Expenditures:	\$2	\$414	\$6
Revenues over (under) Expenditures:	-\$39,561	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	301.57%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$218,648	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$7	\$16,026	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$	\$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:	Mc Donough County Hospital District	
Unit Code:	062/010/08	County: Mcdonough
Fiscal Year End:	6/30/2016	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$79,051,169	
Equalized Assessed Valuation:	\$421,209,203	
Population:	32,464	
Employees:		
Full Time:	469	
Part Time:	121	
Salaries Paid:	\$36,211,958	

#### Blended Component Units

Number Submitted = 1  
 McDonough District Hospital Foundation, Inc.

#### 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:	\$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

	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:	<b>\$24,568,664</b>	\$11,400,054	\$
Per Capita Debt:	<b>\$757</b>	\$39,480	\$
General Obligation Debt over EAV:	<b>0.00%</b>	0.02%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$82.635.689</b>	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	<b>\$2.545</b>	\$144,858	\$
Revenue Collected During FY 16:	<b>\$84.559.677</b>	\$4,655,261	\$
Expenditures During FY 16:	<b>\$77.644.329</b>	\$4,599,881	\$
Per Capita Revenue:	<b>\$2.605</b>	\$31,331	\$
Per Capita Expenditures:	<b>\$2.392</b>	\$31,335	\$
Operating Income (loss):	<b>\$6.915.348</b>	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	<b>115.41%</b>	105.62%	0.00%
Ending Retained Earnings for FY 16:	<b>\$89.605.653</b>	\$4,557,189	\$
Per Capita Ending Retained Earnings:	<b>\$2.760</b>	\$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: **Macomb Airport Authority**

Unit Code: **062/010/03** County: **Mcdonough**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$683,475**

Equalized Assessed Valuation: **\$189,525,339**

Population: **21,500**

Employees:

    Full Time: **2**

    Part Time:

    Salaries Paid: **\$62,215**

#### Blended Component Units

Empty box for Blended Component Units data.

#### 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:	<b>\$720,000</b>	<b>\$11,400,054</b>	<b>\$</b>
Per Capita Debt:	<b>\$33</b>	<b>\$39,480</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.02%</b>	<b>0.00%</b>

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	<b>\$3,504,093</b>	<b>\$4,515,483</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$163</b>	<b>\$144,858</b>	<b>\$</b>
Revenue Collected During FY 16:	<b>\$359,155</b>	<b>\$4,655,261</b>	<b>\$</b>
Expenditures During FY 16:	<b>\$590,240</b>	<b>\$4,599,881</b>	<b>\$</b>
Per Capita Revenue:	<b>\$17</b>	<b>\$31,331</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$27</b>	<b>\$31,335</b>	<b>\$</b>
Operating Income (loss):	<b>-\$231,085</b>	<b>\$55,380</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>554.52%</b>	<b>105.62%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 16:	<b>\$3,273,008</b>	<b>\$4,557,189</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$152</b>	<b>\$144,853</b>	<b>\$</b>



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Menard County Rescue Squad District**

Unit Code: **065/005/27** County: **Menard**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$156,300**

Equalized Assessed Valuation: **\$178,802,952**

Population: **11,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$89,600</b>	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	<b>\$8</b>	\$16,031	\$9
Revenue Collected During FY 16:	<b>\$56,858</b>	\$66,880	\$17,623
Expenditures During FY 16:	<b>\$49,214</b>	\$73,572	\$15,529
Per Capita Revenue:	<b>\$5</b>	\$430	\$6
Per Capita Expenditures:	<b>\$4</b>	\$414	\$6
Revenues over (under) Expenditures:	<b>\$7,644</b>	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	<b>197.59%</b>	282.67%	113.98%
Ending Fund Balance for FY 16:	<b>\$97,244</b>	\$135,704	\$29,176
Per Capita Ending Fund Balance:	<b>\$9</b>	\$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: **Monroe #3 Road District**

Unit Code: **067/030/15** County: **Monroe**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$506,900**

Equalized Assessed Valuation: **\$37,089,791**

Population: **1,770**

Employees:

    Full Time:

    Part Time: **8**

    Salaries Paid: **\$52,780**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$306,227</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$173</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$251,236</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$198,650</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$142</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$112</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>\$52,586</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>180.63%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$358,813</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$203</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$170,843</b>	<b>\$8,060</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$187,971</b>	<b>\$33,233</b>	<b>\$</b>

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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: **Olio-Cruger Multi Township Tax Assessment District**

Unit Code: **102/020/24** County: **Woodford**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$20,509**

Equalized Assessed Valuation: **\$109,759,546**

Population: **5,993**

Employees:

    Full Time:

    Part Time: **1**

    Salaries Paid: **\$11,500**

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$16,721</b>	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	<b>\$3</b>	\$16,031	\$9
Revenue Collected During FY 16:	<b>\$20,026</b>	\$66,880	\$17,623
Expenditures During FY 16:	<b>\$16,600</b>	\$73,572	\$15,529
Per Capita Revenue:	<b>\$3</b>	\$430	\$6
Per Capita Expenditures:	<b>\$3</b>	\$414	\$6
Revenues over (under) Expenditures:	<b>\$3,426</b>	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	<b>121.37%</b>	282.67%	113.98%
Ending Fund Balance for FY 16:	<b>\$20,147</b>	\$135,704	\$29,176
Per Capita Ending Fund Balance:	<b>\$3</b>	\$16,026	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$6,654	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$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: **Monroe #10 Road District**

Unit Code: **067/100/15** County: **Monroe**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$298,600**

Equalized Assessed Valuation: **\$9,738,734**

Population: **330**

Employees:

    Full Time:

    Part Time: **7**

    Salaries Paid: **\$40,815**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$181,747</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$551</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$162,255</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$166,097</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$492</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$503</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>-\$3,842</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>107.11%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$177,905</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$539</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$143,313</b>	<b>\$8,060</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$34,592</b>	<b>\$33,233</b>	<b>\$</b>

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$26,846	\$11,400,054	\$
Per Capita Debt:	\$81	\$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: **Monroe #9 Road District**

Unit Code: **067/090/15** County: **Monroe**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$214,600**

Equalized Assessed Valuation: **\$9,184,107**

Population: **243**

Employees:

    Full Time:

    Part Time: **9**

    Salaries Paid: **\$30,046**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$130,850</b>	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	<b>\$538</b>	\$16,031	\$9
Revenue Collected During FY 16:	<b>\$132,353</b>	\$66,880	\$17,623
Expenditures During FY 16:	<b>\$110,800</b>	\$73,572	\$15,529
Per Capita Revenue:	<b>\$545</b>	\$430	\$6
Per Capita Expenditures:	<b>\$456</b>	\$414	\$6
Revenues over (under) Expenditures:	<b>\$21,553</b>	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	<b>137.55%</b>	282.67%	113.98%
Ending Fund Balance for FY 16:	<b>\$152,403</b>	\$135,704	\$29,176
Per Capita Ending Fund Balance:	<b>\$627</b>	\$16,026	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$137,013</b>	\$8,060	\$
Total Unreserved Funds:	<b>\$15,388</b>	\$33,233	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$</b>	\$6,654	\$
Total Unrestricted Net Assets:	<b>\$</b>	\$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: **Monroe #8 Road District**

Unit Code: **067/080/15** County: **Monroe**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$241,250**

Equalized Assessed Valuation: **\$14,910,539**

Population: **623**

Employees:

    Full Time:

    Part Time: **8**

    Salaries Paid: **\$39,673**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$114,474</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$184</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$180,463</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$149,553</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$290</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$240</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>\$30,910</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>97.21%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$145,384</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$233</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$108,354</b>	<b>\$8,060</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$37,030</b>	<b>\$33,233</b>	<b>\$</b>

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$87,993</b>	<b>\$11,400,054</b>	<b>\$</b>
Per Capita Debt:	<b>\$141</b>	<b>\$39,480</b>	<b>\$</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.02%</b>	<b>0.00%</b>

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Monroe #7 Road District**

Unit Code: **067/070/15** County: **Monroe**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$255,400**

Equalized Assessed Valuation: **\$27,662,817**

Population: **1,321**

Employees:

    Full Time:

    Part Time: **9**

    Salaries Paid: **\$60,004**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$75,882</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$57</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$229,958</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$256,571</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$174</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$194</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>-\$26,613</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>19.20%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$49,269</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$37</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$44,351</b>	<b>\$8,060</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$4,919</b>	<b>\$33,233</b>	<b>\$</b>

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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: **Monroe #6 Road District**

Unit Code: **067/060/15** County: **Monroe**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$868,800**

Equalized Assessed Valuation: **\$57,753,708**

Population: **2,192**

Employees:

    Full Time:

    Part Time: **6**

    Salaries Paid: **\$72,001**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$545,095</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$249</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$377,734</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$388,797</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$172</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$177</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>-\$11,063</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>137.35%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$534,032</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$244</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$305,871</b>	<b>\$8,060</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$228,160</b>	<b>\$33,233</b>	<b>\$</b>

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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: **Menard #6 Road District**

Unit Code: **065/060/15** County: **Menard**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$123,357**

Equalized Assessed Valuation: **\$47,309,790**

Population: **1,055**

Employees:

    Full Time: **1**

    Part Time: **5**

    Salaries Paid: **\$27,615**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$195,141</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$185</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$172,390</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$123,357</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$163</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$117</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>\$49,033</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>197.94%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$244,174</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$231</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,060</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$195,141</b>	<b>\$33,233</b>	<b>\$</b>

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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: **Monroe #4 Road District**

Unit Code: **067/040/15** County: **Monroe**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$280,800**

Equalized Assessed Valuation: **\$16,455,731**

Population: **884**

Employees:

    Full Time:

    Part Time: **5**

    Salaries Paid: **\$38,400**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$129,840</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$147</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$199,399</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$135,490</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$226</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$153</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>\$63,909</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>143.00%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$193,749</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$219</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$134,513</b>	<b>\$8,060</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$59,236</b>	<b>\$33,233</b>	<b>\$</b>

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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: **Menard #7 Road District**

Unit Code: **065/070/15** County: **Menard**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$54,500**

Equalized Assessed Valuation: **\$6,197,188**

Population: **233**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$8,286**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$56,244</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$241</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$71,066</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$75,241</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$305</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$323</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>-\$4,175</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>69.20%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$52,069</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$223</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$52,069</b>	<b>\$8,060</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$33,233</b>	<b>\$</b>

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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: **Monroe #2 Road District**

Unit Code: **067/020/15** County: **Monroe**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$404,900**

Equalized Assessed Valuation: **\$34,602,328**

Population: **1,350**

Employees:

    Full Time:

    Part Time: **10**

    Salaries Paid: **\$69,460**

#### Blended Component Units

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

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$169,178</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$125</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$274,153</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$256,365</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$203</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$190</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>\$17,788</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>72.93%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$186,966</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$138</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$154,444</b>	<b>\$8,060</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$32,523</b>	<b>\$33,233</b>	<b>\$</b>

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$19,600	\$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:	\$	\$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: **Monroe Co Soil And Water Conservation District**

Unit Code: **067/010/17** County: **Monroe**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$90,000**

Equalized Assessed Valuation: **\$764,631,243**

Population: **32,100**

Employees:

    Full Time: **1**

    Part Time:

    Salaries Paid: **\$32,552**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$271,199	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$8	\$16,031	\$9
Revenue Collected During FY 16:	\$43,999	\$66,880	\$17,623
Expenditures During FY 16:	\$66,237	\$73,572	\$15,529
Per Capita Revenue:	\$1	\$430	\$6
Per Capita Expenditures:	\$2	\$414	\$6
Revenues over (under) Expenditures:	-\$22,238	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	375.56%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$248,761	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$8	\$16,026	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$248,762	\$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: **Monroe #1 Road District**

Unit Code: **067/010/15** County: **Monroe**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$480,439**

Equalized Assessed Valuation: **\$20,911,055**

Population: **895**

Employees:

    Full Time:

    Part Time: **5**

    Salaries Paid: **\$32,269**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$338,756</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$378</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$185,329</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$154,020</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$207</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$172</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>\$31,309</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>240.27%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$370,065</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$413</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$134,513</b>	<b>\$8,060</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$235,552</b>	<b>\$33,233</b>	<b>\$</b>

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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

<b>Unit Name:</b>	New Boston-Millersburg #4 Multi Township Tax Assessment District		
<b>Unit Code:</b>	066/035/24	<b>County:</b>	MERCER
<b>Fiscal Year End:</b>	12/31/2016		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$35,120		
<b>Equalized Assessed Valuation:</b>	\$26,898,190		
<b>Population:</b>	2,055		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$16,713		

**Blended Component Units**

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$55,658	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$27	\$16,031	\$9
Revenue Collected During FY 16:	\$32,523	\$66,880	\$17,623
Expenditures During FY 16:	\$26,783	\$73,572	\$15,529
Per Capita Revenue:	\$16	\$430	\$6
Per Capita Expenditures:	\$13	\$414	\$6
Revenues over (under) Expenditures:	\$5,740	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	229.24%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$61,398	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$30	\$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: **North Henderson-Suez Multi Township Tax Assessment District**

Unit Code: **066/030/24** County: **Mercer**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$13,142**

Equalized Assessed Valuation: **\$24,315,718**

Population: **975**

Employees:

    Full Time:

    Part Time: **1**

    Salaries Paid: **\$10,000**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$5,965	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$6	\$16,031	\$9
Revenue Collected During FY 16:	\$9,154	\$66,880	\$17,623
Expenditures During FY 16:	\$11,932	\$73,572	\$15,529
Per Capita Revenue:	\$9	\$430	\$6
Per Capita Expenditures:	\$12	\$414	\$6
Revenues over (under) Expenditures:	-\$2,778	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	26.71%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$3,187	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$3	\$16,026	\$8

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **066/010/17** County: **Mercer**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$149,861**

Equalized Assessed Valuation: **\$263,307,893**

Population: **16,434**

Employees:

    Full Time: **1**

    Part Time:

    Salaries Paid: **\$54,368**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$216,806</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$13</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$149,859</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$160,993</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$9</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$10</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>-\$11,134</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>128.83%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$207,414</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$13</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$8,060</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$207,413</b>	<b>\$33,233</b>	<b>\$</b>

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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:	<b>\$18,180</b>	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	<b>\$139</b>	\$16,031	\$9
Revenue Collected During FY 16:	<b>\$65,351</b>	\$66,880	\$17,623
Expenditures During FY 16:	<b>\$46,902</b>	\$73,572	\$15,529
Per Capita Revenue:	<b>\$499</b>	\$430	\$6
Per Capita Expenditures:	<b>\$358</b>	\$414	\$6
Revenues over (under) Expenditures:	<b>\$18,449</b>	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	<b>78.10%</b>	282.67%	113.98%
Ending Fund Balance for FY 16:	<b>\$36,629</b>	\$135,704	\$29,176
Per Capita Ending Fund Balance:	<b>\$280</b>	\$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: **Morgan #1 Road District**

Unit Code: **069/010/15** County: **Morgan**

Fiscal Year End: **3/27/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$569,280**

Equalized Assessed Valuation: **\$20,907,916**

Population: **800**

Employees:

    Full Time: **2**

    Part Time: **4**

    Salaries Paid: **\$59,766**

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$66,014</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$83</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$569,280</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$358,168</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$712</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$448</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>\$211,112</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>77.37%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$277,126</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$346</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$277,126</b>	<b>\$8,060</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$</b>	<b>\$33,233</b>	<b>\$</b>

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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: **Monroe #5 Road District**

Unit Code: **067/050/15** County: **Monroe**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$657,700**

Equalized Assessed Valuation: **\$52,829,222**

Population: **1,996**

Employees:

    Full Time:

    Part Time: **8**

    Salaries Paid: **\$68,538**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$337,701</b>	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	<b>\$169</b>	\$16,031	\$9
Revenue Collected During FY 16:	<b>\$396,866</b>	\$66,880	\$17,623
Expenditures During FY 16:	<b>\$343,292</b>	\$73,572	\$15,529
Per Capita Revenue:	<b>\$199</b>	\$430	\$6
Per Capita Expenditures:	<b>\$172</b>	\$414	\$6
Revenues over (under) Expenditures:	<b>\$53,574</b>	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	<b>113.98%</b>	282.67%	113.98%
Ending Fund Balance for FY 16:	<b>\$391,275</b>	\$135,704	\$29,176
Per Capita Ending Fund Balance:	<b>\$196</b>	\$16,026	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$272,399</b>	\$8,060	\$
Total Unreserved Funds:	<b>\$118,876</b>	\$33,233	\$

##### Net Assets

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