





# 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	\$





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Per Capita Debt:	\$	\$39,480	\$
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#### 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	\$
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Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	0.00%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$	\$144,853	\$





# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

##### Amounts

##### Averages

##### Medians

Beginning Fund Balance for FY 16:	\$	\$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:	\$470.349	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$594	\$144,858	\$
Revenue Collected During FY 16:	\$91.537	\$4,655,261	\$
Expenditures During FY 16:	\$57.474	\$4,599,881	\$
Per Capita Revenue:	\$116	\$31,331	\$
Per Capita Expenditures:	\$73	\$31,335	\$
Operating Income (loss):	\$34.063	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	877.64%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$504.412	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$637	\$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: **W'strn. Mound-Barr-Scottville-Chesterfield Multi Township Tax**

Unit Code: **056/050/24** County: **Macoupin**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$19,560,360**

Equalized Assessed Valuation: **\$31,077,255**

Population: **1,375**

Employees:

Full Time:	1
Part Time:	8
Salaries Paid:	\$17,388

#### 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>\$19,359</b>	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	<b>\$14</b>	\$16,031	\$9
Revenue Collected During FY 16:	<b>\$19,500</b>	\$66,880	\$17,623
Expenditures During FY 16:	<b>\$21,790</b>	\$73,572	\$15,529
Per Capita Revenue:	<b>\$14</b>	\$430	\$6
Per Capita Expenditures:	<b>\$16</b>	\$414	\$6
Revenues over (under) Expenditures:	<b>-\$2,290</b>	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	<b>78.33%</b>	282.67%	113.98%
Ending Fund Balance for FY 16:	<b>\$17,069</b>	\$135,704	\$29,176
Per Capita Ending Fund Balance:	<b>\$12</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: **Virden Sanitary District**

Unit Code: **056/010/16** County: **Macoupin**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,787,050**

Equalized Assessed Valuation: **\$29,873,470**

Population: **3,338**

Employees:

    Full Time: **5**

    Part Time: **3**

    Salaries Paid: **\$204,415**

**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:	\$5,294	\$11,400,054	\$
Per Capita Debt:	\$2	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$2,303,614	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$690	\$144,858	\$
Revenue Collected During FY 16:	\$697,484	\$4,655,261	\$
Expenditures During FY 16:	\$668,120	\$4,599,881	\$
Per Capita Revenue:	\$209	\$31,331	\$
Per Capita Expenditures:	\$200	\$31,335	\$
Operating Income (loss):	\$29,364	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	349.19%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$2,332,978	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$699	\$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: **Whitmore-Oakley Multi Township  
Tax Assessment District**

Unit Code: 055/010/24 County: Macon

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$70,000

Equalized Assessed Valuation: \$103,403,633

Population: 4,400

Employees:

    Full Time: 1

    Part Time: 5

    Salaries Paid: \$38,847

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$63,144	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$14	\$16,031	\$9
Revenue Collected During FY 16:	\$59,379	\$66,880	\$17,623
Expenditures During FY 16:	\$69,042	\$73,572	\$15,529
Per Capita Revenue:	\$13	\$430	\$6
Per Capita Expenditures:	\$16	\$414	\$6
Revenues over (under) Expenditures:	-\$9,663	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	1.20%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$826	\$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:	\$826	\$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: **Williamsfield Sanitary District**

Unit Code: **048/050/16** County: **Knox**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$45,050**

Equalized Assessed Valuation: **\$4,818,675**

Population: **600**

Employees:

    Full Time:

    Part Time: **4**

    Salaries Paid: **\$6,008**

#### 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	\$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:	100.00%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$1	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$	\$16,026	\$8

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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:	\$386.614	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$644	\$144,858	\$
Revenue Collected During FY 16:	\$32.263	\$4,655,261	\$
Expenditures During FY 16:	\$30.697	\$4,599,881	\$
Per Capita Revenue:	\$54	\$31,331	\$
Per Capita Expenditures:	\$51	\$31,335	\$
Operating Income (loss):	\$1.566	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	1264.55%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$388.180	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$647	\$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: **Wataga Sanitary District**

Unit Code: **048/040/16** County: **Knox**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$22,470**

Equalized Assessed Valuation: **\$6,216,499**

Population: **895**

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>\$19,956</b>	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	<b>\$22</b>	\$16,031	\$9
Revenue Collected During FY 16:	<b>\$3,141</b>	\$66,880	\$17,623
Expenditures During FY 16:	<b>\$1,483</b>	\$73,572	\$15,529
Per Capita Revenue:	<b>\$4</b>	\$430	\$6
Per Capita Expenditures:	<b>\$2</b>	\$414	\$6
Revenues over (under) Expenditures:	<b>\$1,658</b>	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	<b>1457.45%</b>	282.67%	113.98%
Ending Fund Balance for FY 16:	<b>\$21,614</b>	\$135,704	\$29,176
Per Capita Ending Fund Balance:	<b>\$24</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>\$21,614</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

	<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
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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>\$954,548</b>	<b>\$11,400,054</b>	<b>\$</b>
Per Capita Debt:	<b>\$53</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>\$56,858,650</b>	<b>\$4,515,483</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 16:	<b>\$3.148</b>	<b>\$144,858</b>	<b>\$</b>
Revenue Collected During FY 16:	<b>\$3,501,910</b>	<b>\$4,655,261</b>	<b>\$</b>
Expenditures During FY 16:	<b>\$2,821,506</b>	<b>\$4,599,881</b>	<b>\$</b>
Per Capita Revenue:	<b>\$194</b>	<b>\$31,331</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$156</b>	<b>\$31,335</b>	<b>\$</b>
Operating Income (loss):	<b>\$680,404</b>	<b>\$55,380</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>2039.30%</b>	<b>105.62%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 16:	<b>\$57,539,054</b>	<b>\$4,557,189</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$3.186</b>	<b>\$144,853</b>	<b>\$</b>



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Yellowhead-Sumner Multi  
Township Tax Assessment District**

Unit Code: **046/030/24** County: **Kankakee**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$48,199**

Equalized Assessed Valuation: **\$74,764,074**

Population: **3,300**

Employees:

    Full Time:

    Part Time: **1**

    Salaries Paid: **\$35,000**

**Blended Component Units**

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

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 16:	<b>\$11,827</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$4</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$34,960</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$47,809</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$11</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$14</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>-\$12,849</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>-2.14%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>-\$1,022</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$</b>	<b>\$16,026</b>	<b>\$8</b>

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	<b>\$</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: **Zuma-Canoe Creek Multi  
Township Tax Assessment District**

Unit Code: **081/010/24** County: **Rock Island**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$31,095**

Equalized Assessed Valuation: **\$38,678,116**

Population: **1,545**

Employees:

    Full Time:

    Part Time: **4**

    Salaries Paid: **\$222**

**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>\$32,824</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$21</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$18,183</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$16,093</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>\$10</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>\$2,090</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>216.95%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$34,914</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>\$34,914</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 Greater Than or Equal to 850,000

#### Local Government Profile

Unit Name: **Vermilion Regional Airport Authority**

Unit Code: 092/010/03      County: Vermilion

Fiscal Year End: 12/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$911,959

Equalized Assessed Valuation: \$461,475,731

Population: 79,728

Employees:

    Full Time: 5

    Part Time:

    Salaries Paid: \$232,036

**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>\$1,098,824</b>	\$15,973,057	\$3,671,123
Per Capita Beginning Fund Balance:	<b>\$14</b>	\$330	\$41
Revenue Collected During FY 16:	<b>\$1,745,635</b>	\$13,081,513	\$5,569,239
Expenditures During FY 16:	<b>\$1,768,795</b>	\$12,399,285	\$5,158,867
Per Capita Revenue:	<b>\$22</b>	\$417	\$63
Per Capita Expenditures:	<b>\$22</b>	\$410	\$63
Revenues over (under) Expenditures:	<b>-\$23,160</b>	\$682,227	\$191,794
Ratio of Fund Balance to Expenditures:	<b>60.81%</b>	145.12%	84.49%
Ending Fund Balance for FY 16:	<b>\$1,075,664</b>	\$16,106,557	\$3,831,773
Per Capita Ending Fund Balance:	<b>\$13</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:	<b>\$91,861</b>	\$6,642,144	\$355,852
Total Unrestricted Net Assets:	<b>\$1,163,464</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	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Waterford-Isabel-Woodlnd-Kerton-Pleasant Multi Township Tax**

Unit Code: 029/030/24 County: Fulton

Fiscal Year End: 3/31/2016

Accounting Method: Cash

Appropriation or Budget: \$12,708

Equalized Assessed Valuation: \$27,305,178

Population: 1,659

Employees:

    Full Time: 2

    Part Time: 7

    Salaries Paid: \$6,750

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$28,818	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$17	\$16,031	\$9
Revenue Collected During FY 16:	\$12,738	\$66,880	\$17,623
Expenditures During FY 16:	\$12,029	\$73,572	\$15,529
Per Capita Revenue:	\$8	\$430	\$6
Per Capita Expenditures:	\$7	\$414	\$6
Revenues over (under) Expenditures:	\$709	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	245.47%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$29,527	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$18	\$16,026	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$29,527	\$33,233	\$

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<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:	\$53.865	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$60	\$144,858	\$
Revenue Collected During FY 16:	\$12.280	\$4,655,261	\$
Expenditures During FY 16:	\$14.238	\$4,599,881	\$
Per Capita Revenue:	\$14	\$31,331	\$
Per Capita Expenditures:	\$16	\$31,335	\$
Operating Income (loss):	-\$1.958	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	362.05%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$51.548	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$58	\$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>\$14,815,972</b>	\$11,400,054	\$
Per Capita Debt:	<b>\$276</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>\$22,161,361</b>	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	<b>\$413</b>	\$144,858	\$
Revenue Collected During FY 16:	<b>\$7,990,396</b>	\$4,655,261	\$
Expenditures During FY 16:	<b>\$6,463,655</b>	\$4,599,881	\$
Per Capita Revenue:	<b>\$149</b>	\$31,331	\$
Per Capita Expenditures:	<b>\$120</b>	\$31,335	\$
Operating Income (loss):	<b>\$1,526,741</b>	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	<b>366.48%</b>	105.62%	0.00%
Ending Retained Earnings for FY 16:	<b>\$23,688,102</b>	\$4,557,189	\$
Per Capita Ending Retained Earnings:	<b>\$441</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: **Wheaton Mosquito Abatement District**

Unit Code: 022/040/11 County: Dupage

Fiscal Year End: 3/31/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$551,500

Equalized Assessed Valuation: \$2,439,800,268

Population: 74,000

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:	\$352,382	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$5	\$16,031	\$9
Revenue Collected During FY 16:	\$445,790	\$66,880	\$17,623
Expenditures During FY 16:	\$420,882	\$73,572	\$15,529
Per Capita Revenue:	\$6	\$430	\$6
Per Capita Expenditures:	\$6	\$414	\$6
Revenues over (under) Expenditures:	\$24,908	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	89.64%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$377,290	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$5	\$16,026	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$377,171	\$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: **West Chicago Mosquito Abatement District**

Unit Code: 022/030/11 County: Dupage

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$358,000

Equalized Assessed Valuation: \$1,171,091,036

Population: 27,447

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:	\$228,744	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$8	\$16,031	\$9
Revenue Collected During FY 16:	\$194,250	\$66,880	\$17,623
Expenditures During FY 16:	\$166,086	\$73,572	\$15,529
Per Capita Revenue:	\$7	\$430	\$6
Per Capita Expenditures:	\$6	\$414	\$6
Revenues over (under) Expenditures:	\$28,164	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	154.68%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$256,908	\$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:	\$155,339	\$6,654	\$
Total Unrestricted Net Assets:	\$293,789	\$65,687	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$271,893	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$453	\$16,031	\$9
Revenue Collected During FY 16:	\$85,932	\$66,880	\$17,623
Expenditures During FY 16:	\$46,545	\$73,572	\$15,529
Per Capita Revenue:	\$143	\$430	\$6
Per Capita Expenditures:	\$78	\$414	\$6
Revenues over (under) Expenditures:	\$39,387	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	668.77%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$311,280	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$519	\$16,026	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$281,895	\$8,060	\$
Total Unreserved Funds:	\$29,385	\$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:	\$135,000	\$11,400,054	\$
Per Capita Debt:	\$225	\$39,480	\$
General Obligation Debt over EAV:	0.08%	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: **West Cook County Solid Waste Agency**

Unit Code: **016/225/39** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,267,410**

Equalized Assessed Valuation: **\$**

Population: **610,000**

Employees:

    Full Time: **1**

    Part Time: **3**

    Salaries Paid: **\$151,828**

#### 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>-\$733,294</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>\$9,501</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$626,382</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$1</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>-\$616,881</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>-98.48%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>-\$616,881</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>\$</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>-\$616,881</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:	\$1,888,236	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$3	\$144,858	\$
Revenue Collected During FY 16:	\$3,736,618	\$4,655,261	\$
Expenditures During FY 16:	\$3,641,028	\$4,599,881	\$
Per Capita Revenue:	\$6	\$31,331	\$
Per Capita Expenditures:	\$6	\$31,335	\$
Operating Income (loss):	\$95,590	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	36.59%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$1,332,144	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$2	\$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: **West Suburban Mass Transit District**

Unit Code: **016/040/23** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$465,157**

Equalized Assessed Valuation: **\$1**

Population: **334,548**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	<b>\$3,274,937</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>\$40,497</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$465,157</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$1</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>-\$424,660</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>612.76%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$2,850,277</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>\$2,850,277</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: **West Suburban Water Service District**

Unit Code: **016/015/19** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,695,600**

Equalized Assessed Valuation: **\$**

Population:

Employees:

    Full Time: **5**

    Part Time: **2**

    Salaries Paid: **\$386,964**

**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:	\$5,788	\$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:	\$18,422,940	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$144,858	\$
Revenue Collected During FY 16:	\$8,090,542	\$4,655,261	\$
Expenditures During FY 16:	\$6,293,188	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	\$1,797,354	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	321.30%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$20,220,294	\$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**

<b>Unit Name:</b>	Xenia-Songer #1 Multi Township Tax Assessment District	
<b>Unit Code:</b>	013/005/24	<b>County:</b> Clay
<b>Fiscal Year End:</b>	3/31/2016	
<b>Accounting Method:</b>	Cash	
<b>Appropriation or Budget:</b>	\$9,050	
<b>Equalized Assessed Valuation:</b>	\$11,899,725	
<b>Population:</b>	1,074	
<b>Employees:</b>		
	<b>Full Time:</b>	
	<b>Part Time:</b>	6
	<b>Salaries Paid:</b>	\$7,175

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$9,600	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$9	\$16,031	\$9
Revenue Collected During FY 16:	\$5,334	\$66,880	\$17,623
Expenditures During FY 16:	\$9,127	\$73,572	\$15,529
Per Capita Revenue:	\$5	\$430	\$6
Per Capita Expenditures:	\$8	\$414	\$6
Revenues over (under) Expenditures:	-\$3,793	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	63.62%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$5,807	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$5	\$16,026	\$8

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$5,807	\$65,687	\$



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<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:	\$891,456	\$11,400,054	\$
Per Capita Debt:	\$537	\$39,480	\$
General Obligation Debt over EAV:	0.13%	0.02%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$8,844,947	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$5,328	\$144,858	\$
Revenue Collected During FY 16:	\$1,700,846	\$4,655,261	\$
Expenditures During FY 16:	\$1,911,447	\$4,599,881	\$
Per Capita Revenue:	\$1,025	\$31,331	\$
Per Capita Expenditures:	\$1,151	\$31,335	\$
Operating Income (loss):	-\$210,601	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	451.61%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$8,632,209	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$5,200	\$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: **Warren Co Soil And Water Conservation District**

Unit Code: 094/010/17 County: Warren

Fiscal Year End: 6/30/2016

Accounting Method: Cash

Appropriation or Budget: \$51,124

Equalized Assessed Valuation: \$301,207,671

Population: 17,527

Employees:

    Full Time: 1

    Part Time: 1

    Salaries Paid: \$51,010

#### 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:	\$93,280	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$5	\$16,031	\$9
Revenue Collected During FY 16:	\$51,124	\$66,880	\$17,623
Expenditures During FY 16:	\$93,576	\$73,572	\$15,529
Per Capita Revenue:	\$3	\$430	\$6
Per Capita Expenditures:	\$5	\$414	\$6
Revenues over (under) Expenditures:	-\$42,452	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	54.32%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$50,828	\$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: **Washington Park Street Lighting District**

Unit Code: **101/020/18** County: **Winnebago**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$12,341**

Equalized Assessed Valuation: **\$1,414,484**

Population: **4,500**

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:	<b>\$7,919</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>\$11,021</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$13,613</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>-\$2,592</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>39.13%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$5,327</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>\$</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

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$3,127,954	\$25,720,815	\$1,614,205
Per Capita Debt:	\$11	\$221	\$12
General Obligation Debt over EAV:	0.08%	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: **Williamson Co Soil And Water Conservation District**

Unit Code: **100/010/17** County: **Williamson**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$87,621**

Equalized Assessed Valuation: **\$983,642,101**

Population: **66,357**

Employees:

    Full Time: **1**

    Part Time:

    Salaries Paid: **\$38,618**

#### 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>\$181,432</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>\$28,953</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$76,157</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$1</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>-\$47,204</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>176.25%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$134,228</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>\$134,228</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:	<b>\$4,205,000</b>	\$25,720,815	\$1,614,205
Per Capita Debt:	<b>\$62</b>	\$221	\$12
General Obligation Debt over EAV:	<b>0.26%</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

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

#### Local Government Profile

Unit Name: **Will-South C Soil And Water Conservation District**

Unit Code: 099/010/17 County: Will

Fiscal Year End: 6/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$319,309

Equalized Assessed Valuation: \$52,304,835,999

Population: 1,996,817

Employees:

    Full Time: 2

    Part Time: 2

    Salaries Paid: \$154,362

#### Blended Component Units

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$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:	\$1,351,592	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$1	\$144,858	\$
Revenue Collected During FY 16:	\$299,842	\$4,655,261	\$
Expenditures During FY 16:	\$307,093	\$4,599,881	\$
Per Capita Revenue:	\$	\$31,331	\$
Per Capita Expenditures:	\$	\$31,335	\$
Operating Income (loss):	-\$7,251	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	437.76%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$1,344,341	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$1	\$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: Will County Forest Preserve District

Unit Code: 099/010/07 County: Will

Fiscal Year End: 12/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$47,083,400

Equalized Assessed Valuation: \$18,461,135,730

Population: 689,529

Employees:

Full Time: 130

Part Time: 60

Salaries Paid: \$5,099,920

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$12,255,491	\$15,973,057	\$3,671,123
Per Capita Beginning Fund Balance:	\$18	\$330	\$41
Revenue Collected During FY 16:	\$11,316,999	\$13,081,513	\$5,569,239
Expenditures During FY 16:	\$11,633,014	\$12,399,285	\$5,158,867
Per Capita Revenue:	\$16	\$417	\$63
Per Capita Expenditures:	\$17	\$410	\$63
Revenues over (under) Expenditures:	-\$316,015	\$682,227	\$191,794
Ratio of Fund Balance to Expenditures:	109.92%	145.12%	84.49%
Ending Fund Balance for FY 16:	\$12,787,132	\$16,106,557	\$3,831,773
Per Capita Ending Fund Balance:	\$19	\$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:	\$3,775,707	\$6,642,144	\$355,852
Total Unrestricted Net Assets:	-\$3,838,541	\$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>\$147,540,985</b>	<b>\$25,720,815</b>	<b>\$1,614,205</b>
Per Capita Debt:	<b>\$214</b>	<b>\$221</b>	<b>\$12</b>
General Obligation Debt over EAV:	<b>0.80%</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: **Whiteside Co Soil And Water Conservation District**

Unit Code: 098/010/17 County: Whiteside

Fiscal Year End: 6/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$126,124

Equalized Assessed Valuation: \$809,197,890

Population: 58,498

Employees:

    Full Time: 2

    Part Time:

    Salaries Paid: \$77,617

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$123,193	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$2	\$16,031	\$9
Revenue Collected During FY 16:	\$170,149	\$66,880	\$17,623
Expenditures During FY 16:	\$176,211	\$73,572	\$15,529
Per Capita Revenue:	\$3	\$430	\$6
Per Capita Expenditures:	\$3	\$414	\$6
Revenues over (under) Expenditures:	-\$6,062	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	66.47%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$117,131	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$2	\$16,026	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$117,131	\$33,233	\$

##### Net Assets

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Wayne #4 Multi Township Tax Assessment District**

Unit Code: **096/040/24** County: **Wayne**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$8,794**

Equalized Assessed Valuation: **\$15,565,450**

Population: **1,234**

Employees:

    Full Time:

    Part Time: **7**

    Salaries Paid: **\$5,296**

**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>\$10,402</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>\$7,781</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$6,942</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>\$839</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>161.93%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$11,241</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

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

#### Local Government Profile

Unit Name: **Wayne #3 Multi Township Tax Assessment District**

Unit Code: **096/030/24** County: **Wayne**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$9,453**

Equalized Assessed Valuation: **\$17,267,115**

Population: **1,300**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$6,920**

#### 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>\$16,263</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>\$9,051</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$8,826</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>\$225</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>186.81%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$16,488</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>\$</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>\$16,488</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: **Wayne Co Soil And Water Conservation District**

Unit Code: **096/010/17** County: **Wayne**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$68,800**

Equalized Assessed Valuation: **\$165,536,076**

Population: **17,400**

Employees:

    Full Time: **1**

    Part Time:

    Salaries Paid: **\$24,246**

**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>\$178,117</b>	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	<b>\$10</b>	\$16,031	\$9
Revenue Collected During FY 16:	<b>\$89,549</b>	\$66,880	\$17,623
Expenditures During FY 16:	<b>\$122,861</b>	\$73,572	\$15,529
Per Capita Revenue:	<b>\$5</b>	\$430	\$6
Per Capita Expenditures:	<b>\$7</b>	\$414	\$6
Revenues over (under) Expenditures:	<b>-\$33,312</b>	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	<b>117.86%</b>	282.67%	113.98%
Ending Fund Balance for FY 16:	<b>\$144,805</b>	\$135,704	\$29,176
Per Capita Ending Fund Balance:	<b>\$8</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>\$425</b>	\$6,654	\$
Total Unrestricted Net Assets:	<b>\$144,380</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

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,240,000	\$25,720,815	\$1,614,205
Per Capita Debt:	\$87	\$221	\$12
General Obligation Debt over EAV:	1.33%	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: **Woodford Co Soil And Water Conservation District**

Unit Code: 102/010/17 County: Woodford

Fiscal Year End: 6/30/2016

Accounting Method: Cash

Appropriation or Budget: \$137,884

Equalized Assessed Valuation: \$868,111,070

Population: 39,227

Employees:

    Full Time: 2

    Part Time:

    Salaries Paid: \$89,047

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	-\$42,576	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	-\$1	\$16,031	\$9
Revenue Collected During FY 16:	\$51,819	\$66,880	\$17,623
Expenditures During FY 16:	\$107,126	\$73,572	\$15,529
Per Capita Revenue:	\$1	\$430	\$6
Per Capita Expenditures:	\$3	\$414	\$6
Revenues over (under) Expenditures:	-\$55,307	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	-91.37%	282.67%	113.98%
Ending Fund Balance for FY 16:	-\$97,883	\$135,704	\$29,176
Per Capita Ending Fund Balance:	-\$2	\$16,026	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,654	\$
Total Unrestricted Net Assets:	\$110,812	\$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: **Wabash #6 Road District**

Unit Code: **093/060/15** County: **Wabash**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$66,238**

Equalized Assessed Valuation: **\$6,264,740**

Population: **352**

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>\$6,190</b>	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	<b>\$18</b>	\$16,031	\$9
Revenue Collected During FY 16:	<b>\$74,363</b>	\$66,880	\$17,623
Expenditures During FY 16:	<b>\$57,988</b>	\$73,572	\$15,529
Per Capita Revenue:	<b>\$211</b>	\$430	\$6
Per Capita Expenditures:	<b>\$165</b>	\$414	\$6
Revenues over (under) Expenditures:	<b>\$16,375</b>	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	<b>25.17%</b>	282.67%	113.98%
Ending Fund Balance for FY 16:	<b>\$14,596</b>	\$135,704	\$29,176
Per Capita Ending Fund Balance:	<b>\$41</b>	\$16,026	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	<b>\$14,596</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:	\$4,816	\$11,400,054	\$
Per Capita Debt:	\$14	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **093/050/15** County: **Wabash**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$80,000**

Equalized Assessed Valuation: **\$129,698,648**

Population: **11,947**

Employees:

    Full Time: **2**

    Part Time: **1**

    Salaries Paid: **\$15,760**

#### 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>\$195,781</b>	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	<b>\$16</b>	\$16,031	\$9
Revenue Collected During FY 16:	<b>\$107,449</b>	\$66,880	\$17,623
Expenditures During FY 16:	<b>\$137,231</b>	\$73,572	\$15,529
Per Capita Revenue:	<b>\$9</b>	\$430	\$6
Per Capita Expenditures:	<b>\$11</b>	\$414	\$6
Revenues over (under) Expenditures:	<b>-\$29,782</b>	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	<b>120.96%</b>	282.67%	113.98%
Ending Fund Balance for FY 16:	<b>\$165,999</b>	\$135,704	\$29,176
Per Capita Ending Fund Balance:	<b>\$14</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>\$45,974</b>	\$6,654	\$
Total Unrestricted Net Assets:	<b>\$120,025</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: **Wabash #4 Road District**

Unit Code: **093/040/15** County: **Wabash**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$73,481**

Equalized Assessed Valuation: **\$6,700,000**

Population: **350**

Employees:

    Full Time: **2**

    Part Time: **2**

    Salaries Paid: **\$14,850**

#### 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>\$48,880</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$140</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$62,858</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$46,190</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$180</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$132</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>\$16,668</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>141.91%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$65,548</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$187</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: **Wabash #3 Road District**

Unit Code: **093/030/15** County: **Wabash**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$140,525**

Equalized Assessed Valuation: **\$21,149,640**

Population: **1,300**

Employees:

    Full Time: **2**

    Part Time: **10**

    Salaries Paid: **\$33,722**

#### 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>\$54,090</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$42</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$175,049</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$148,143</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$135</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$114</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>\$26,906</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>54.67%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$80,996</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$62</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$80,995</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:	\$98,881	\$11,400,054	\$
Per Capita Debt:	\$76	\$39,480	\$
General Obligation Debt over 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: **Wabash #2 Road District**

Unit Code: **093/020/15** County: **Wabash**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$45,205**

Equalized Assessed Valuation: **\$8,303,725**

Population: **1,000**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$11,400**

#### 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:	\$59,999	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	\$60	\$16,031	\$9
Revenue Collected During FY 16:	\$65,953	\$66,880	\$17,623
Expenditures During FY 16:	\$43,459	\$73,572	\$15,529
Per Capita Revenue:	\$66	\$430	\$6
Per Capita Expenditures:	\$43	\$414	\$6
Revenues over (under) Expenditures:	\$22,494	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	189.82%	282.67%	113.98%
Ending Fund Balance for FY 16:	\$82,493	\$135,704	\$29,176
Per Capita Ending Fund Balance:	\$82	\$16,026	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$8,060	\$
Total Unreserved Funds:	\$82,493	\$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: **Wabash Co. Museum Museum District**

Unit Code: **093/010/50** County: **Wabash**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$27,026**

Equalized Assessed Valuation: **\$138,041,418**

Population: **11,947**

Employees:

    Full Time:

    Part Time: **1**

    Salaries Paid: **\$9,202**

**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>\$35,947</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>\$27,025</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$29,628</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>\$2</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>-\$2,603</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>112.54%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$33,344</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$3</b>	<b>\$16,026</b>	<b>\$8</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$7,097</b>	<b>\$8,060</b>	<b>\$</b>
Total Unreserved Funds:	<b>\$18,903</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:	\$68,246	\$11,400,054	\$
Per Capita Debt:	\$6	\$39,480	\$
General Obligation Debt over 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: **Wabash Co Soil And Water Conservation District**

Unit Code: **093/010/17** County: **Wabash**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$56,965**

Equalized Assessed Valuation: **\$129,698,648**

Population: **11,947**

Employees:

    Full Time: **1**

    Part Time:

    Salaries Paid: **\$27,715**

**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>\$130,293</b>	\$139,844	\$28,529
Per Capita Beginning Fund Balance:	<b>\$11</b>	\$16,031	\$9
Revenue Collected During FY 16:	<b>\$11,294</b>	\$66,880	\$17,623
Expenditures During FY 16:	<b>\$56,965</b>	\$73,572	\$15,529
Per Capita Revenue:	<b>\$1</b>	\$430	\$6
Per Capita Expenditures:	<b>\$5</b>	\$414	\$6
Revenues over (under) Expenditures:	<b>-\$45,671</b>	-\$6,692	\$
Ratio of Fund Balance to Expenditures:	<b>148.55%</b>	282.67%	113.98%
Ending Fund Balance for FY 16:	<b>\$84,622</b>	\$135,704	\$29,176
Per Capita Ending Fund Balance:	<b>\$7</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>\$83,715</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: **Wabash #1 Road District**

Unit Code: **093/010/15** County: **Wabash**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$90,284**

Equalized Assessed Valuation: **\$30,000,000**

Population: **300**

Employees:

    Full Time: **1**

    Part Time: **2**

    Salaries Paid: **\$16,835**

#### 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>\$90,333</b>	<b>\$139,844</b>	<b>\$28,529</b>
Per Capita Beginning Fund Balance:	<b>\$301</b>	<b>\$16,031</b>	<b>\$9</b>
Revenue Collected During FY 16:	<b>\$71,591</b>	<b>\$66,880</b>	<b>\$17,623</b>
Expenditures During FY 16:	<b>\$66,628</b>	<b>\$73,572</b>	<b>\$15,529</b>
Per Capita Revenue:	<b>\$239</b>	<b>\$430</b>	<b>\$6</b>
Per Capita Expenditures:	<b>\$222</b>	<b>\$414</b>	<b>\$6</b>
Revenues over (under) Expenditures:	<b>\$4,963</b>	<b>-\$6,692</b>	<b>\$</b>
Ratio of Fund Balance to Expenditures:	<b>143.03%</b>	<b>282.67%</b>	<b>113.98%</b>
Ending Fund Balance for FY 16:	<b>\$95,296</b>	<b>\$135,704</b>	<b>\$29,176</b>
Per Capita Ending Fund Balance:	<b>\$318</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:	\$38,443	\$11,400,054	\$
Per Capita Debt:	\$128	\$39,480	\$
General Obligation Debt over EAV:	0.00%	0.02%	0.00%

#### Enterprise Funds

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





# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	<b>\$7,554,336</b>	<b>\$25,720,815</b>	<b>\$1,614,205</b>
Per Capita Debt:	<b>\$584</b>	<b>\$221</b>	<b>\$12</b>
General Obligation Debt over EAV:	<b>2.11%</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: Westville-Belgium Sanitary District

Unit Code: 092/020/16 County: Vermilion

Fiscal Year End: 6/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$746,450

Equalized Assessed Valuation: \$30,242,742

Population: 3,105

Employees:

Full Time: 3

Part Time:

Salaries Paid: \$114,096

#### 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:	<b>\$1,575,236</b>	\$11,400,054	\$
Per Capita Debt:	<b>\$507</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>\$3,200.387</b>	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	<b>\$1.031</b>	\$144,858	\$
Revenue Collected During FY 16:	<b>\$871.472</b>	\$4,655,261	\$
Expenditures During FY 16:	<b>\$815.401</b>	\$4,599,881	\$
Per Capita Revenue:	<b>\$281</b>	\$31,331	\$
Per Capita Expenditures:	<b>\$263</b>	\$31,335	\$
Operating Income (loss):	<b>\$56.071</b>	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	<b>399.37%</b>	105.62%	0.00%
Ending Retained Earnings for FY 16:	<b>\$3,256.458</b>	\$4,557,189	\$
Per Capita Ending Retained Earnings:	<b>\$1.049</b>	\$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: **Vermilion Co Conservation District**

Unit Code: 092/010/20 County: Vermilion

Fiscal Year End: 3/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,536,300

Equalized Assessed Valuation: \$849,944,288

Population: 79,728

Employees:

Full Time: 15

Part Time: 21

Salaries Paid: \$697,362

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$558,418	\$15,973,057	\$3,671,123
Per Capita Beginning Fund Balance:	\$7	\$330	\$41
Revenue Collected During FY 16:	\$1,561,367	\$13,081,513	\$5,569,239
Expenditures During FY 16:	\$1,448,399	\$12,399,285	\$5,158,867
Per Capita Revenue:	\$20	\$417	\$63
Per Capita Expenditures:	\$18	\$410	\$63
Revenues over (under) Expenditures:	\$112,968	\$682,227	\$191,794
Ratio of Fund Balance to Expenditures:	46.35%	145.12%	84.49%
Ending Fund Balance for FY 16:	\$671,386	\$16,106,557	\$3,831,773
Per Capita Ending Fund Balance:	\$8	\$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:	\$112,980	\$6,642,144	\$355,852
Total Unrestricted Net Assets:	\$561,706	\$5,664,925	\$2,029,138



# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2016

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### 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:	\$45.402	\$4,515,483	\$
Per Capita Beginning Retained Earnings for FY 16:	\$1	\$144,858	\$
Revenue Collected During FY 16:	\$352.502	\$4,655,261	\$
Expenditures During FY 16:	\$299.909	\$4,599,881	\$
Per Capita Revenue:	\$4	\$31,331	\$
Per Capita Expenditures:	\$4	\$31,335	\$
Operating Income (loss):	\$52.593	\$55,380	\$
Ratio of Retained Earnings to Expenditures:	32.84%	105.62%	0.00%
Ending Retained Earnings for FY 16:	\$98.497	\$4,557,189	\$
Per Capita Ending Retained Earnings:	\$1	\$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	\$