



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$87,402,369	\$7,098,103	\$1,109,046
Per Capita Debt:	\$469	\$91	\$36
General Obligation Debt over EAV:	0.31%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$18,077,951	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$97	\$40	\$
Revenue Collected During FY 14:	\$16,119,415	\$1,950,022	\$
Expenditures During FY 14:	\$17,758,460	\$2,113,567	\$
Per Capita Revenue:	\$86	\$41	\$
Per Capita Expenditures:	\$95	\$42	\$
Operating Income (loss):	-\$1,639,045	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	92.57%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$16,438,906	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$88	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$516,000	\$7,098,103	\$1,109,046
Per Capita Debt:	\$23	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Piatt County	
Unit Code:	074/000/00	County: Piatt
Fiscal Year End:	11/30/2014	
Accounting Method:	Combination	
Appropriation or Budget:	\$32,334,646	
Equalized Assessed Valuation:	\$396,067,452	
Population:	16,431	
Employees:		
Full Time:	269	
Part Time:	70	
Salaries Paid:	\$8,210,447	

Blended Component Units
Number Submitted = 1
Piatt County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$10,175,356	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$619	\$398	\$395
Revenue Collected During FY 14:	\$9,954,137	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$8,971,899	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$606	\$487	\$482
Per Capita Expenditures:	\$546	\$485	\$477
Revenues over (under) Expenditures:	\$982,238	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	108.93%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$9,773,292	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$595	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,607,268	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	\$748,664	\$5,191,952	\$3,391,856



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$5,425,000	\$7,098,103	\$1,109,046
Per Capita Debt:	\$330	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$4,687,834	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$285	\$40	\$
Revenue Collected During FY 14:	\$8,921,125	\$1,950,022	\$
Expenditures During FY 14:	\$9,845,142	\$2,113,567	\$
Per Capita Revenue:	\$543	\$41	\$
Per Capita Expenditures:	\$599	\$42	\$
Operating Income (loss):	-\$924,017	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	52.29%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$5,148,119	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$313	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$572,679	\$7,098,103	\$1,109,046
Per Capita Debt:	\$35	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,246,352	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$77	\$40	\$
Revenue Collected During FY 14:	\$1,406,015	\$1,950,022	\$
Expenditures During FY 14:	\$1,310,021	\$2,113,567	\$
Per Capita Revenue:	\$87	\$41	\$
Per Capita Expenditures:	\$81	\$42	\$
Operating Income (loss):	\$95,994	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	102.47%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$1,342,347	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$83	\$39	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$719,658	\$56,418
Per Capita Debt:	\$	\$116	\$7
General Obligation Debt over EAV:	0.00%	1.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$220,076	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$38	\$
Revenue Collected During FY 14:	\$	\$272,503	\$
Expenditures During FY 14:	\$	\$258,259	\$
Per Capita Revenue:	\$	\$49	\$
Per Capita Expenditures:	\$	\$46	\$
Operating Income (loss):	\$	\$14,244	\$
Ratio of Retained Earnings to Expenditures:	0.00%	328.64%	0.00%
Ending Retained Earnings for FY 14:	\$	\$256,750	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$9,096,103	\$719,658	\$56,418
Per Capita Debt:	\$1,476	\$116	\$7
General Obligation Debt over EAV:	19.89%	1.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$713,994	\$220,076	\$
Per Capita Beginning Retained Earnings for FY 14:	\$116	\$38	\$
Revenue Collected During FY 14:	\$10,559	\$272,503	\$
Expenditures During FY 14:	\$18,386	\$258,259	\$
Per Capita Revenue:	\$2	\$49	\$
Per Capita Expenditures:	\$3	\$46	\$
Operating Income (loss):	-\$7,827	\$14,244	\$
Ratio of Retained Earnings to Expenditures:	3843.83%	328.64%	0.00%
Ending Retained Earnings for FY 14:	\$706,726	\$256,750	\$
Per Capita Ending Retained Earnings:	\$115	\$45	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$719,658	\$56,418
Per Capita Debt:	\$	\$116	\$7
General Obligation Debt over EAV:	0.00%	1.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$220,076	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$38	\$
Revenue Collected During FY 14:	\$	\$272,503	\$
Expenditures During FY 14:	\$	\$258,259	\$
Per Capita Revenue:	\$	\$49	\$
Per Capita Expenditures:	\$	\$46	\$
Operating Income (loss):	\$	\$14,244	\$
Ratio of Retained Earnings to Expenditures:	0.00%	328.64%	0.00%
Ending Retained Earnings for FY 14:	\$	\$256,750	\$
Per Capita Ending Retained Earnings:	\$	\$45	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Randolph County		
Unit Code:	079/000/00	County:	Randolph
Fiscal Year End:	11/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,427,377		
Equalized Assessed Valuation:	\$447,289,508		
Population:	32,890		
Employees:			
Full Time:			94
Part Time:			34
Salaries Paid:			\$5,686,572

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$6,790,935	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$206	\$398	\$395
Revenue Collected During FY 14:	\$10,888,135	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$11,436,185	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$331	\$487	\$482
Per Capita Expenditures:	\$348	\$485	\$477
Revenues over (under) Expenditures:	-\$548,050	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	54.68%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$6,252,885	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$190	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,174,860	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	-\$334,408	\$5,191,952	\$3,391,856



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$3,719,706	\$7,098,103	\$1,109,046
Per Capita Debt:	\$113	\$91	\$36
General Obligation Debt over EAV:	0.15%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$4,376,824	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$133	\$40	\$
Revenue Collected During FY 14:	\$4,665,634	\$1,950,022	\$
Expenditures During FY 14:	\$5,319,044	\$2,113,567	\$
Per Capita Revenue:	\$142	\$41	\$
Per Capita Expenditures:	\$162	\$42	\$
Operating Income (loss):	-\$653,410	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	69.81%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$3,713,414	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$113	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$61,311	\$7,098,103	\$1,109,046
Per Capita Debt:	\$4	\$91	\$36
General Obligation Debt over EAV:	0.00%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

Local Government Profile

Unit Name:	Rock Island County	
Unit Code:	081/000/00	County: Rock Island
Fiscal Year End:	11/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$81,141,580	
Equalized Assessed Valuation:	\$2,350,460,958	
Population:	146,063	
Employees:		
Full Time:	570	
Part Time:	171	
Salaries Paid:	\$33,362,476	

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

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$22,712,809	\$17,668,877	\$10,292,071
Per Capita Beginning Fund Balance:	\$156	\$398	\$395
Revenue Collected During FY 14:	\$73,384,367	\$23,350,247	\$14,451,349
Expenditures During FY 14:	\$74,162,799	\$23,099,106	\$14,196,369
Per Capita Revenue:	\$502	\$487	\$482
Per Capita Expenditures:	\$508	\$485	\$477
Revenues over (under) Expenditures:	-\$778,432	\$251,141	\$114,561
Ratio of Fund Balance to Expenditures:	30.93%	82.52%	84.97%
Ending Fund Balance for FY 14:	\$22,940,926	\$17,667,286	\$10,819,019
Per Capita Ending Fund Balance:	\$157	\$398	\$392

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$101,126	\$
Total Unreserved Funds:	\$	\$400,430	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,452,654	\$11,882,586	\$6,655,041
Total Unrestricted Net Assets:	-\$258,466	\$5,191,952	\$3,391,856



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$30,069,280	\$7,098,103	\$1,109,046
Per Capita Debt:	\$206	\$91	\$36
General Obligation Debt over EAV:	0.90%	0.31%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$2,996,306	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$40	\$
Revenue Collected During FY 14:	\$	\$1,950,022	\$
Expenditures During FY 14:	\$	\$2,113,567	\$
Per Capita Revenue:	\$	\$41	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$163,545	\$
Ratio of Retained Earnings to Expenditures:	0.00%	223.40%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,923,205	\$
Per Capita Ending Retained Earnings:	\$	\$39	\$