



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Dale-Allin Multi Township Tax Assessment District

Unit Code: 064/045/24 County: Mclean

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$16,485

Equalized Assessed Valuation: \$59,537,328

Population: 2,300

Employees:

 Full Time:

 Part Time: 4

 Salaries Paid: \$1,000

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$5,167	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$2	\$16,485	\$8
Revenue Collected During FY 14:	\$11,358	\$73,517	\$17,606
Expenditures During FY 14:	\$10,485	\$78,009	\$15,616
Per Capita Revenue:	\$5	\$509	\$6
Per Capita Expenditures:	\$5	\$553	\$5
Revenues over (under) Expenditures:	\$873	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	57.61%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$6,040	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$3	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$14,414,451	\$9,874,041	\$
Per Capita Debt:	\$6,134	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$7,480,133	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$3,183	\$161,221	\$
Revenue Collected During FY 14:	\$1,970,426	\$4,741,753	\$
Expenditures During FY 14:	\$1,757,858	\$4,559,132	\$
Per Capita Revenue:	\$838	\$41,565	\$
Per Capita Expenditures:	\$748	\$48,218	\$
Operating Income (loss):	\$212,568	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	437.62%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$7,692,701	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$3,273	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: 038/040/24 County: Iroquois

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$8,500

Equalized Assessed Valuation: \$132,452,100

Population: 4,540

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 14:	\$5,031	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$1	\$16,485	\$8
Revenue Collected During FY 14:	\$9,933	\$73,517	\$17,606
Expenditures During FY 14:	\$8,041	\$78,009	\$15,616
Per Capita Revenue:	\$2	\$509	\$6
Per Capita Expenditures:	\$2	\$553	\$5
Revenues over (under) Expenditures:	\$1,892	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	116.96%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$9,405	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$2	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Danville Sanitary District**

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

Fiscal Year End: **12/31/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,841,500**

Equalized Assessed Valuation: **\$**

Population: **32,523**

Employees:

Full Time: **19**

Part Time: **2**

Salaries Paid: **\$999,562**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$	\$16,485	\$8
Revenue Collected During FY 14:	\$	\$73,517	\$17,606
Expenditures During FY 14:	\$	\$78,009	\$15,616
Per Capita Revenue:	\$	\$509	\$6
Per Capita Expenditures:	\$	\$553	\$5
Revenues over (under) Expenditures:	\$	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	0.00%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$27,064,921	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$832	\$161,221	\$
Revenue Collected During FY 14:	\$4,452,098	\$4,741,753	\$
Expenditures During FY 14:	\$3,260,139	\$4,559,132	\$
Per Capita Revenue:	\$137	\$41,565	\$
Per Capita Expenditures:	\$100	\$48,218	\$
Operating Income (loss):	\$1,191,959	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	866.74%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$28,256,880	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$869	\$156,143	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$4,780,000	\$9,874,041	\$
Per Capita Debt:	\$60	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$2,947,278	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$37	\$161,221	\$
Revenue Collected During FY 14:	\$7,430,012	\$4,741,753	\$
Expenditures During FY 14:	\$7,621,841	\$4,559,132	\$
Per Capita Revenue:	\$92	\$41,565	\$
Per Capita Expenditures:	\$95	\$48,218	\$
Operating Income (loss):	-\$191,829	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	34.39%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$2,621,253	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$33	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$926,150	\$9,874,041	\$
Per Capita Debt:	\$12	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$2,235,441	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$30	\$161,221	\$
Revenue Collected During FY 14:	\$4,508,523	\$4,741,753	\$
Expenditures During FY 14:	\$3,461,026	\$4,559,132	\$
Per Capita Revenue:	\$60	\$41,565	\$
Per Capita Expenditures:	\$46	\$48,218	\$
Operating Income (loss):	\$1,047,497	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	93.97%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$3,252,303	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$44	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$25,312,568	\$9,874,041	\$
Per Capita Debt:	\$336	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$95,109,931	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$1,261	\$161,221	\$
Revenue Collected During FY 14:	\$17,010,554	\$4,741,753	\$
Expenditures During FY 14:	\$17,131,405	\$4,559,132	\$
Per Capita Revenue:	\$226	\$41,565	\$
Per Capita Expenditures:	\$227	\$48,218	\$
Operating Income (loss):	-\$120,851	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	554.47%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$94,989,080	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$1,260	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Dekalb Sanitary District**

Unit Code: **019/010/16** County: **Dekalb**

Fiscal Year End: **4/30/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,472,200**

Equalized Assessed Valuation: **\$539,412,108**

Population: **43,842**

Employees:

 Full Time: **16**

 Part Time:

 Salaries Paid: **\$1,137,281**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$	\$16,485	\$8
Revenue Collected During FY 14:	\$	\$73,517	\$17,606
Expenditures During FY 14:	\$	\$78,009	\$15,616
Per Capita Revenue:	\$	\$509	\$6
Per Capita Expenditures:	\$	\$553	\$5
Revenues over (under) Expenditures:	\$	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	0.00%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$17,852,364	\$9,874,041	\$
Per Capita Debt:	\$407	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$54,018,985	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$1,232	\$161,221	\$
Revenue Collected During FY 14:	\$5,713,609	\$4,741,753	\$
Expenditures During FY 14:	\$5,101,243	\$4,559,132	\$
Per Capita Revenue:	\$130	\$41,565	\$
Per Capita Expenditures:	\$116	\$48,218	\$
Operating Income (loss):	\$612,366	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	1070.94%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$54,631,351	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$1,246	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **019/010/17** County: **DeKalb**

Fiscal Year End: **6/30/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$109,820**

Equalized Assessed Valuation: **\$**

Population: **105,160**

Employees:

 Full Time: **1**

 Part Time:

 Salaries Paid: **\$50,285**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$40,697	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$	\$16,485	\$8
Revenue Collected During FY 14:	\$111,272	\$73,517	\$17,606
Expenditures During FY 14:	\$108,527	\$78,009	\$15,616
Per Capita Revenue:	\$1	\$509	\$6
Per Capita Expenditures:	\$1	\$553	\$5
Revenues over (under) Expenditures:	\$2,745	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	40.03%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$43,442	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,674	\$5,839	\$
Total Unrestricted Net Assets:	\$36,312	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$45,752	\$25,146,943	\$814,407
Per Capita Debt:	\$	\$163	\$12
General Obligation Debt over EAV:	0.00%	15.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,572,593	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$11	\$
Revenue Collected During FY 14:	\$	\$318,843	\$
Expenditures During FY 14:	\$	\$305,480	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$13,363	\$
Ratio of Retained Earnings to Expenditures:	0.00%	229.53%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,690,523	\$
Per Capita Ending Retained Earnings:	\$	\$13	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Des Plaines Valley Mosquito Abatement District	
Unit Code:	016/010/11	County: Cook
Fiscal Year End:	4/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$2,127,957	
Equalized Assessed Valuation:	\$8,555,201,813	
Population:	370,000	
Employees:		
	Full Time:	5
	Part Time:	26
	Salaries Paid:	\$548,441

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$569,475	\$13,028,761	\$2,871,329
Per Capita Beginning Fund Balance:	\$2	\$308	\$35
Revenue Collected During FY 14:	\$1,532,466	\$11,180,846	\$4,024,088
Expenditures During FY 14:	\$1,469,836	\$10,465,918	\$3,750,020
Per Capita Revenue:	\$4	\$417	\$43
Per Capita Expenditures:	\$4	\$390	\$48
Revenues over (under) Expenditures:	\$62,630	\$714,928	\$211,951
Ratio of Fund Balance to Expenditures:	39.09%	166.74%	82.01%
Ending Fund Balance for FY 14:	\$574,538	\$13,713,051	\$3,110,342
Per Capita Ending Fund Balance:	\$2	\$334	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,845	\$
Total Unreserved Funds:	\$	\$206,015	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$74,766	\$6,652,591	\$281,900
Total Unrestricted Net Assets:	\$529,404	\$4,598,326	\$2,230,625



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$25,146,943	\$814,407
Per Capita Debt:	\$	\$163	\$12
General Obligation Debt over EAV:	0.00%	15.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,572,593	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$11	\$
Revenue Collected During FY 14:	\$	\$318,843	\$
Expenditures During FY 14:	\$	\$305,480	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$13,363	\$
Ratio of Retained Earnings to Expenditures:	0.00%	229.53%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,690,523	\$
Per Capita Ending Retained Earnings:	\$	\$13	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: 075/060/24 **County:** Pike

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$11,760

Equalized Assessed Valuation: \$16,905,765

Population: 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 14:	\$7,012	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$14	\$16,485	\$8
Revenue Collected During FY 14:	\$5,276	\$73,517	\$17,606
Expenditures During FY 14:	\$3,308	\$78,009	\$15,616
Per Capita Revenue:	\$11	\$509	\$6
Per Capita Expenditures:	\$7	\$553	\$5
Revenues over (under) Expenditures:	\$1,968	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	271.46%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$8,980	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$18	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$8,980	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **010/010/19** County: **Champaign**

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$38,249**

Equalized Assessed Valuation: **\$5,095,580**

Population: **221**

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 14:	\$	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$	\$16,485	\$8
Revenue Collected During FY 14:	\$	\$73,517	\$17,606
Expenditures During FY 14:	\$	\$78,009	\$15,616
Per Capita Revenue:	\$	\$509	\$6
Per Capita Expenditures:	\$	\$553	\$5
Revenues over (under) Expenditures:	\$	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	0.00%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$258,000	\$9,874,041	\$
Per Capita Debt:	\$1,167	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$24,506	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$111	\$161,221	\$
Revenue Collected During FY 14:	\$38,249	\$4,741,753	\$
Expenditures During FY 14:	\$17,292	\$4,559,132	\$
Per Capita Revenue:	\$173	\$41,565	\$
Per Capita Expenditures:	\$78	\$48,218	\$
Operating Income (loss):	\$20,957	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	166.67%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$28,820	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$130	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Dewitt Co Soil And Water Conservation District	
Unit Code:	020/010/17	County: Dewitt
Fiscal Year End:	6/30/2014	
Accounting Method:	Cash	
Appropriation or Budget:	\$118,338	
Equalized Assessed Valuation:	\$548,500,467	
Population:	16,420	
Employees:		
	Full Time:	1
	Part Time:	2
	Salaries Paid:	\$58,215

Blended Component Units	
Number Submitted = 1	
Dewitt County SWCD	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$303,774	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$19	\$16,485	\$8
Revenue Collected During FY 14:	\$113,330	\$73,517	\$17,606
Expenditures During FY 14:	\$93,081	\$78,009	\$15,616
Per Capita Revenue:	\$7	\$509	\$6
Per Capita Expenditures:	\$6	\$553	\$5
Revenues over (under) Expenditures:	\$20,249	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	348.11%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$324,023	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$20	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$324,023	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: 020/010/24 County: Dewitt

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$11,041

Equalized Assessed Valuation: \$284,829,797

Population: 1,050

Employees:

 Full Time:

 Part Time: 9

 Salaries Paid: \$9,620

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$11,077	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$11	\$16,485	\$8
Revenue Collected During FY 14:	\$11,044	\$73,517	\$17,606
Expenditures During FY 14:	\$12,275	\$78,009	\$15,616
Per Capita Revenue:	\$11	\$509	\$6
Per Capita Expenditures:	\$12	\$553	\$5
Revenues over (under) Expenditures:	-\$1,231	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	80.21%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$9,846	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$9	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **District #13 Arispie,Ind,Wheat,Milo
Multi Township Tax Assessment**

Unit Code: **006/030/24** County: **Bureau**

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$8,899**

Equalized Assessed Valuation: **\$59,198,869**

Population: **1,829**

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 14:	\$826	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$	\$16,485	\$8
Revenue Collected During FY 14:	\$11,904	\$73,517	\$17,606
Expenditures During FY 14:	\$9,525	\$78,009	\$15,616
Per Capita Revenue:	\$7	\$509	\$6
Per Capita Expenditures:	\$5	\$553	\$5
Revenues over (under) Expenditures:	\$2,379	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	33.65%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$3,205	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$2	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Douglas Co Soil And Water Conservation District	
Unit Code:	021/010/17	County: Douglas
Fiscal Year End:	6/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$64,605	
Equalized Assessed Valuation:	\$318,851,827	
Population:	19,887	
Employees:		
	Full Time:	1
	Part Time:	
	Salaries Paid:	\$32,106

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$116,244	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$6	\$16,485	\$8
Revenue Collected During FY 14:	\$88,396	\$73,517	\$17,606
Expenditures During FY 14:	\$66,310	\$78,009	\$15,616
Per Capita Revenue:	\$4	\$509	\$6
Per Capita Expenditures:	\$3	\$553	\$5
Revenues over (under) Expenditures:	\$22,086	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	208.61%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$138,330	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$7	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,526	\$5,839	\$
Total Unrestricted Net Assets:	\$132,803	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$5,009,228	\$9,874,041	\$
Per Capita Debt:	\$81	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$75,023,298	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$1,210	\$161,221	\$
Revenue Collected During FY 14:	\$7,902,474	\$4,741,753	\$
Expenditures During FY 14:	\$8,032,153	\$4,559,132	\$
Per Capita Revenue:	\$127	\$41,565	\$
Per Capita Expenditures:	\$130	\$48,218	\$
Operating Income (loss):	-\$129,679	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	932.42%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$74,893,619	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$1,208	\$156,143	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Drummer Township Cemetery District**

Unit Code: 027/010/04 County: Ford

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$125,350

Equalized Assessed Valuation: \$67,769,723

Population: 3,898

Employees:

 Full Time: 1

 Part Time: 8

 Salaries Paid: \$57,726

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$42,546	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$11	\$16,485	\$8
Revenue Collected During FY 14:	\$92,150	\$73,517	\$17,606
Expenditures During FY 14:	\$88,190	\$78,009	\$15,616
Per Capita Revenue:	\$24	\$509	\$6
Per Capita Expenditures:	\$23	\$553	\$5
Revenues over (under) Expenditures:	\$3,960	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	52.73%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$46,506	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$12	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$46,506	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Dry Grove & White Oak Multi
Township Tax Assessment District

Unit Code: 064/050/24 **County:** Mclean

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$16,330

Equalized Assessed Valuation: \$97,481,062

Population: 2,471

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 14:	\$5,329	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$2	\$16,485	\$8
Revenue Collected During FY 14:	\$14,614	\$73,517	\$17,606
Expenditures During FY 14:	\$1,861	\$78,009	\$15,616
Per Capita Revenue:	\$6	\$509	\$6
Per Capita Expenditures:	\$1	\$553	\$5
Revenues over (under) Expenditures:	\$12,753	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	971.63%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$18,082	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$7	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Dubois-Bolo #2 Multi Township
Tax Assessment District

Unit Code: 095/020/24 **County:** Washington

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$36,810

Equalized Assessed Valuation: \$13,477,438

Population: 1,167

Employees:

Full Time: _____

Part Time: _____ 6

Salaries Paid: _____ \$10,752

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$19,110	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$16	\$16,485	\$8
Revenue Collected During FY 14:	\$17,628	\$73,517	\$17,606
Expenditures During FY 14:	\$11,991	\$78,009	\$15,616
Per Capita Revenue:	\$15	\$509	\$6
Per Capita Expenditures:	\$10	\$553	\$5
Revenues over (under) Expenditures:	\$5,637	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	206.38%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$24,747	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$21	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$24,747	\$70,102	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$428,890	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$168,998,786	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$183	\$161,221	\$
Revenue Collected During FY 14:	\$25,929,103	\$4,741,753	\$
Expenditures During FY 14:	\$27,621,580	\$4,559,132	\$
Per Capita Revenue:	\$28	\$41,565	\$
Per Capita Expenditures:	\$30	\$48,218	\$
Operating Income (loss):	-\$1,692,477	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	606.53%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$167,532,192	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$181	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$33,048,800	\$9,874,041	\$
Per Capita Debt:	\$36	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$369,462,534	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$403	\$161,221	\$
Revenue Collected During FY 14:	\$141,166,141	\$4,741,753	\$
Expenditures During FY 14:	\$104,939,960	\$4,559,132	\$
Per Capita Revenue:	\$154	\$41,565	\$
Per Capita Expenditures:	\$114	\$48,218	\$
Operating Income (loss):	\$36,226,181	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	386.59%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$405,688,715	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$442	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Dupage County Forest Preserve District	
Unit Code:	022/010/07	County: Dupage
Fiscal Year End:	6/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$104,817,929	
Equalized Assessed Valuation:	\$32,791,281	
Population:	932,126	
Employees:		
	Full Time:	305
	Part Time:	43
	Salaries Paid:	\$19,067,038

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$247,621,106	\$13,028,761	\$2,871,329
Per Capita Beginning Fund Balance:	\$266	\$308	\$35
Revenue Collected During FY 14:	\$38,034,813	\$11,180,846	\$4,024,088
Expenditures During FY 14:	\$36,274,434	\$10,465,918	\$3,750,020
Per Capita Revenue:	\$41	\$417	\$43
Per Capita Expenditures:	\$39	\$390	\$48
Revenues over (under) Expenditures:	\$1,760,379	\$714,928	\$211,951
Ratio of Fund Balance to Expenditures:	690.86%	166.74%	82.01%
Ending Fund Balance for FY 14:	\$250,606,032	\$13,713,051	\$3,110,342
Per Capita Ending Fund Balance:	\$269	\$334	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,845	\$
Total Unreserved Funds:	\$	\$206,015	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$234,001,729	\$6,652,591	\$281,900
Total Unrestricted Net Assets:	-\$69,924,925	\$4,598,326	\$2,230,625



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$268,283,569	\$25,146,943	\$814,407
Per Capita Debt:	\$288	\$163	\$12
General Obligation Debt over EAV:	659.16%	15.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$27,207,881	\$1,572,593	\$
Per Capita Beginning Retained Earnings for FY 14:	\$29	\$11	\$
Revenue Collected During FY 14:	\$3,303,828	\$318,843	\$
Expenditures During FY 14:	\$3,872,421	\$305,480	\$
Per Capita Revenue:	\$4	\$3	\$
Per Capita Expenditures:	\$4	\$3	\$
Operating Income (loss):	-\$568,593	\$13,363	\$
Ratio of Retained Earnings to Expenditures:	696.30%	229.53%	0.00%
Ending Retained Earnings for FY 14:	\$26,963,718	\$1,690,523	\$
Per Capita Ending Retained Earnings:	\$29	\$13	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Dupo Mosquito Abatement District**

Unit Code: 088/010/11 County: St. Clair

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$12,407

Equalized Assessed Valuation: \$393,691

Population: 4,066

Employees:

 Full Time:

 Part Time: 3

 Salaries Paid: \$3,135

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$48,132	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$12	\$16,485	\$8
Revenue Collected During FY 14:	\$16,439	\$73,517	\$17,606
Expenditures During FY 14:	\$9,702	\$78,009	\$15,616
Per Capita Revenue:	\$4	\$509	\$6
Per Capita Expenditures:	\$2	\$553	\$5
Revenues over (under) Expenditures:	\$6,737	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	565.54%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$54,869	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$13	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Durand Sanitary District**

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

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash**

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

Equalized Assessed Valuation: **\$16,058,385**

Population: **1,443**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$1,615**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$120,614	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$84	\$16,485	\$8
Revenue Collected During FY 14:	\$10,615	\$73,517	\$17,606
Expenditures During FY 14:	\$4,155	\$78,009	\$15,616
Per Capita Revenue:	\$7	\$509	\$6
Per Capita Expenditures:	\$3	\$553	\$5
Revenues over (under) Expenditures:	\$6,460	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	3058.34%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$127,074	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$88	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$127,074	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **080/010/24** County: **Richland**

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$7,800**

Equalized Assessed Valuation: **\$16,592,486**

Population: **1,196**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$4,245**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$15,394	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$13	\$16,485	\$8
Revenue Collected During FY 14:	\$4,497	\$73,517	\$17,606
Expenditures During FY 14:	\$5,042	\$78,009	\$15,616
Per Capita Revenue:	\$4	\$509	\$6
Per Capita Expenditures:	\$4	\$553	\$5
Revenues over (under) Expenditures:	-\$545	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	294.51%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$14,849	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$12	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **014/015/24** County: **Clinton**

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$20,650**

Equalized Assessed Valuation: **\$25,300,766**

Population: **1,607**

Employees:

 Full Time:

 Part Time: **8**

 Salaries Paid: **\$9,969**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$34,655	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$22	\$16,485	\$8
Revenue Collected During FY 14:	\$20,635	\$73,517	\$17,606
Expenditures During FY 14:	\$13,432	\$78,009	\$15,616
Per Capita Revenue:	\$13	\$509	\$6
Per Capita Expenditures:	\$8	\$553	\$5
Revenues over (under) Expenditures:	\$7,203	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	311.63%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$41,858	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$26	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$41,858	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

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

Fiscal Year End: **12/31/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$15,985**

Equalized Assessed Valuation: **\$89,585,806**

Population: **1,611**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$12,633**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$36,070	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$22	\$16,485	\$8
Revenue Collected During FY 14:	\$17,776	\$73,517	\$17,606
Expenditures During FY 14:	\$17,198	\$78,009	\$15,616
Per Capita Revenue:	\$11	\$509	\$6
Per Capita Expenditures:	\$11	\$553	\$5
Revenues over (under) Expenditures:	\$578	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	213.09%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$36,648	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$23	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



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 14:	\$27,719	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$55	\$16,485	\$8
Revenue Collected During FY 14:	\$15,430	\$73,517	\$17,606
Expenditures During FY 14:	\$26,040	\$78,009	\$15,616
Per Capita Revenue:	\$31	\$509	\$6
Per Capita Expenditures:	\$52	\$553	\$5
Revenues over (under) Expenditures:	-\$10,610	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	65.70%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$17,109	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$34	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL YEAR 2014

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 14:	\$	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$	\$16,485	\$8
Revenue Collected During FY 14:	\$	\$73,517	\$17,606
Expenditures During FY 14:	\$	\$78,009	\$15,616
Per Capita Revenue:	\$	\$509	\$6
Per Capita Expenditures:	\$	\$553	\$5
Revenues over (under) Expenditures:	\$	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	0.00%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,498,705	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$2,634	\$161,221	\$
Revenue Collected During FY 14:	\$241,981	\$4,741,753	\$
Expenditures During FY 14:	\$295,853	\$4,559,132	\$
Per Capita Revenue:	\$425	\$41,565	\$
Per Capita Expenditures:	\$520	\$48,218	\$
Operating Income (loss):	-\$53,872	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	488.36%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$1,444,833	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$2,539	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

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

Fiscal Year End: **7/31/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$19,444**

Equalized Assessed Valuation: **\$12,761,250**

Population: **10,000**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$14,123	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$1	\$16,485	\$8
Revenue Collected During FY 14:	\$19,843	\$73,517	\$17,606
Expenditures During FY 14:	\$12,350	\$78,009	\$15,616
Per Capita Revenue:	\$2	\$509	\$6
Per Capita Expenditures:	\$1	\$553	\$5
Revenues over (under) Expenditures:	\$7,493	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	175.03%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$21,616	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$2	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	East Peoria Mass Transit District		
Unit Code:	090/010/23	County:	Tazewell
Fiscal Year End:	6/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,089,800		
Equalized Assessed Valuation:	\$425,951,937		
Population:	23,503		
Employees:			
	Full Time:		
	Part Time:	1	
	Salaries Paid:	\$1,938	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$138,109	\$13,028,761	\$2,871,329
Per Capita Beginning Fund Balance:	\$6	\$308	\$35
Revenue Collected During FY 14:	\$1,986,084	\$11,180,846	\$4,024,088
Expenditures During FY 14:	\$1,968,315	\$10,465,918	\$3,750,020
Per Capita Revenue:	\$85	\$417	\$43
Per Capita Expenditures:	\$84	\$390	\$48
Revenues over (under) Expenditures:	\$17,769	\$714,928	\$211,951
Ratio of Fund Balance to Expenditures:	7.92%	166.74%	82.01%
Ending Fund Balance for FY 14:	\$155,878	\$13,713,051	\$3,110,342
Per Capita Ending Fund Balance:	\$7	\$334	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,845	\$
Total Unreserved Funds:	\$	\$206,015	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$274,661	\$6,652,591	\$281,900
Total Unrestricted Net Assets:	\$6,415	\$4,598,326	\$2,230,625



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$25,146,943	\$814,407
Per Capita Debt:	\$	\$163	\$12
General Obligation Debt over EAV:	0.00%	15.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,572,593	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$11	\$
Revenue Collected During FY 14:	\$	\$318,843	\$
Expenditures During FY 14:	\$	\$305,480	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$13,363	\$
Ratio of Retained Earnings to Expenditures:	0.00%	229.53%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,690,523	\$
Per Capita Ending Retained Earnings:	\$	\$13	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$370,943	\$25,146,943	\$814,407
Per Capita Debt:	\$6	\$163	\$12
General Obligation Debt over EAV:	0.00%	15.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,572,593	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$11	\$
Revenue Collected During FY 14:	\$	\$318,843	\$
Expenditures During FY 14:	\$	\$305,480	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$13,363	\$
Ratio of Retained Earnings to Expenditures:	0.00%	229.53%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,690,523	\$
Per Capita Ending Retained Earnings:	\$	\$13	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Eaton Water Service District**

Unit Code: **017/020/19** County: **Crawford**

Fiscal Year End: **6/30/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$233,278**

Equalized Assessed Valuation: **\$1**

Population: **912**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$30,147**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$	\$16,485	\$8
Revenue Collected During FY 14:	\$	\$73,517	\$17,606
Expenditures During FY 14:	\$	\$78,009	\$15,616
Per Capita Revenue:	\$	\$509	\$6
Per Capita Expenditures:	\$	\$553	\$5
Revenues over (under) Expenditures:	\$	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	0.00%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,546,000	\$9,874,041	\$
Per Capita Debt:	\$1,695	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,134,325	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$1,244	\$161,221	\$
Revenue Collected During FY 14:	\$268,314	\$4,741,753	\$
Expenditures During FY 14:	\$358,564	\$4,559,132	\$
Per Capita Revenue:	\$294	\$41,565	\$
Per Capita Expenditures:	\$393	\$48,218	\$
Operating Income (loss):	-\$90,250	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	291.18%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$1,044,075	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$1,145	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **023/010/17** County: **Edgar**

Fiscal Year End: **6/30/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$109,296**

Equalized Assessed Valuation: **\$286,025,882**

Population: **19,410**

Employees:

 Full Time: **1**

 Part Time:

 Salaries Paid: **\$39,800**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$113,412	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$6	\$16,485	\$8
Revenue Collected During FY 14:	\$82,540	\$73,517	\$17,606
Expenditures During FY 14:	\$86,411	\$78,009	\$15,616
Per Capita Revenue:	\$4	\$509	\$6
Per Capita Expenditures:	\$4	\$553	\$5
Revenues over (under) Expenditures:	-\$3,871	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	126.77%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$109,541	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$6	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,034	\$5,839	\$
Total Unrestricted Net Assets:	\$102,507	\$70,102	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Edwards #1 Road District**

Unit Code: **024/010/15** County: **Edwards**

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$53,513**

Equalized Assessed Valuation: **\$4,180,348**

Population: **900**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$7,498**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$20,258	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$23	\$16,485	\$8
Revenue Collected During FY 14:	\$96,380	\$73,517	\$17,606
Expenditures During FY 14:	\$92,026	\$78,009	\$15,616
Per Capita Revenue:	\$107	\$509	\$6
Per Capita Expenditures:	\$102	\$553	\$5
Revenues over (under) Expenditures:	\$4,354	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	26.74%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$24,612	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$27	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Edwards #14 Road District**

Unit Code: **024/090/15** County: **Edwards**

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$33,730**

Equalized Assessed Valuation: **\$3,288,350**

Population: **205**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$7,360**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$4,116	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$20	\$16,485	\$8
Revenue Collected During FY 14:	\$33,731	\$73,517	\$17,606
Expenditures During FY 14:	\$33,461	\$78,009	\$15,616
Per Capita Revenue:	\$165	\$509	\$6
Per Capita Expenditures:	\$163	\$553	\$5
Revenues over (under) Expenditures:	\$270	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	13.11%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$4,386	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$21	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$2,157	\$9,874,041	\$
Per Capita Debt:	\$11	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

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

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash**

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

Equalized Assessed Valuation: **\$3,234,375**

Population: **500**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$18,720**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$5,748	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$11	\$16,485	\$8
Revenue Collected During FY 14:	\$31,258	\$73,517	\$17,606
Expenditures During FY 14:	\$37,212	\$78,009	\$15,616
Per Capita Revenue:	\$63	\$509	\$6
Per Capita Expenditures:	\$74	\$553	\$5
Revenues over (under) Expenditures:	-\$5,954	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	2.30%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$856	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$2	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

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

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$44,755**

Equalized Assessed Valuation: **\$2,604,878**

Population: **585**

Employees:

 Full Time: **1**

 Part Time: **1**

 Salaries Paid: **\$12,445**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	-\$317	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	-\$1	\$16,485	\$8
Revenue Collected During FY 14:	\$54,675	\$73,517	\$17,606
Expenditures During FY 14:	\$50,974	\$78,009	\$15,616
Per Capita Revenue:	\$93	\$509	\$6
Per Capita Expenditures:	\$87	\$553	\$5
Revenues over (under) Expenditures:	\$3,701	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	6.64%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$3,384	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$6	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



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 14:	\$25,366	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$69	\$16,485	\$8
Revenue Collected During FY 14:	\$54,410	\$73,517	\$17,606
Expenditures During FY 14:	\$44,753	\$78,009	\$15,616
Per Capita Revenue:	\$149	\$509	\$6
Per Capita Expenditures:	\$123	\$553	\$5
Revenues over (under) Expenditures:	\$9,657	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	78.26%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$35,023	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$96	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$35,023	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$3,000	\$9,874,041	\$
Per Capita Debt:	\$5	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

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

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$27,583**

Equalized Assessed Valuation: **\$4,350,159**

Population: **500**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$10,159**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$9,317	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$19	\$16,485	\$8
Revenue Collected During FY 14:	\$35,439	\$73,517	\$17,606
Expenditures During FY 14:	\$30,034	\$78,009	\$15,616
Per Capita Revenue:	\$71	\$509	\$6
Per Capita Expenditures:	\$60	\$553	\$5
Revenues over (under) Expenditures:	\$5,405	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	49.02%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$14,722	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$29	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$14,722	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

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

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$58,742**

Equalized Assessed Valuation: **\$4,265,586**

Population: **900**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$11,375**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$32,616	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$36	\$16,485	\$8
Revenue Collected During FY 14:	\$46,997	\$73,517	\$17,606
Expenditures During FY 14:	\$49,438	\$78,009	\$15,616
Per Capita Revenue:	\$52	\$509	\$6
Per Capita Expenditures:	\$55	\$553	\$5
Revenues over (under) Expenditures:	-\$2,441	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	61.04%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$30,175	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$34	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$30,175	\$70,102	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

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

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$103,898**

Equalized Assessed Valuation: **\$5,335,800**

Population: **100**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$1,850**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$8,464	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$85	\$16,485	\$8
Revenue Collected During FY 14:	\$95,433	\$73,517	\$17,606
Expenditures During FY 14:	\$96,791	\$78,009	\$15,616
Per Capita Revenue:	\$954	\$509	\$6
Per Capita Expenditures:	\$968	\$553	\$5
Revenues over (under) Expenditures:	-\$1,358	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	7.34%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$7,106	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$71	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Effingham Water Service District**

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

Fiscal Year End: **6/30/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$292,250**

Equalized Assessed Valuation: **\$180,470,786**

Population: **2,200**

Employees:

 Full Time: **4**

 Part Time: **7**

 Salaries Paid: **\$133,347**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$293,146	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$133	\$16,485	\$8
Revenue Collected During FY 14:	\$602,604	\$73,517	\$17,606
Expenditures During FY 14:	\$564,487	\$78,009	\$15,616
Per Capita Revenue:	\$274	\$509	\$6
Per Capita Expenditures:	\$257	\$553	\$5
Revenues over (under) Expenditures:	\$38,117	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	58.68%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$331,263	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$151	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$331,263	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Elizabeth-Woodbine Multi Township Tax Assessment District**

Unit Code: **043/040/24** County: **Jo Daviess**

Fiscal Year End: **12/31/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$62,888**

Equalized Assessed Valuation: **\$37,293,590**

Population: **1,695**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$11,766**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$44,614	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$26	\$16,485	\$8
Revenue Collected During FY 14:	\$18,272	\$73,517	\$17,606
Expenditures During FY 14:	\$17,582	\$78,009	\$15,616
Per Capita Revenue:	\$11	\$509	\$6
Per Capita Expenditures:	\$10	\$553	\$5
Revenues over (under) Expenditures:	\$690	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	257.67%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$45,304	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$27	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$44,615	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Eliza-Duncan-Perryton Multi
Township Tax Assessment District

Unit Code: 066/020/24 **County:** Mercer

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$7,809

Equalized Assessed Valuation: \$28,843,247

Population: 1,400

Employees:

Full Time:

Part Time: 3

Salaries Paid: \$590

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$22,167	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$16	\$16,485	\$8
Revenue Collected During FY 14:	\$8,278	\$73,517	\$17,606
Expenditures During FY 14:	\$7,809	\$78,009	\$15,616
Per Capita Revenue:	\$6	\$509	\$6
Per Capita Expenditures:	\$6	\$553	\$5
Revenues over (under) Expenditures:	\$469	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	289.87%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$22,636	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$16	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



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 14:	\$107,833	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$43	\$16,485	\$8
Revenue Collected During FY 14:	\$10,048	\$73,517	\$17,606
Expenditures During FY 14:	\$20,939	\$78,009	\$15,616
Per Capita Revenue:	\$4	\$509	\$6
Per Capita Expenditures:	\$8	\$553	\$5
Revenues over (under) Expenditures:	-\$10,891	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	462.97%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$96,942	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$39	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$96,941	\$70,102	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

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

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash**

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

Equalized Assessed Valuation: **\$31,085,641**

Population: **1,112**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$370**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$43,434	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$39	\$16,485	\$8
Revenue Collected During FY 14:	\$5,693	\$73,517	\$17,606
Expenditures During FY 14:	\$4,009	\$78,009	\$15,616
Per Capita Revenue:	\$5	\$509	\$6
Per Capita Expenditures:	\$4	\$553	\$5
Revenues over (under) Expenditures:	\$1,684	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	1125.42%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$45,118	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$41	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Ewing-Northern Multi Township
Tax Assessment District**

Unit Code: **028/030/24** County: **Franklin**

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$8,580**

Equalized Assessed Valuation: **\$20,370,514**

Population: **900**

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 14:	\$20,146	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$22	\$16,485	\$8
Revenue Collected During FY 14:	\$6,262	\$73,517	\$17,606
Expenditures During FY 14:	\$12,577	\$78,009	\$15,616
Per Capita Revenue:	\$7	\$509	\$6
Per Capita Expenditures:	\$14	\$553	\$5
Revenues over (under) Expenditures:	-\$6,315	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	109.97%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$13,831	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$15	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Fairview Township Cemetery District**

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

Fiscal Year End: **5/31/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$21,000**

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

Population: **730**

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 14:	\$16,840	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$23	\$16,485	\$8
Revenue Collected During FY 14:	\$20,484	\$73,517	\$17,606
Expenditures During FY 14:	\$13,768	\$78,009	\$15,616
Per Capita Revenue:	\$28	\$509	\$6
Per Capita Expenditures:	\$19	\$553	\$5
Revenues over (under) Expenditures:	\$6,716	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	171.09%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$23,556	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$32	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: 050/110/24 County: Lasalle

Fiscal Year End: 3/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$27,515

Equalized Assessed Valuation: \$62,400,643

Population: 1,797

Employees:

 Full Time:

 Part Time: 7

 Salaries Paid: \$6,550

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 14:	\$64,228	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$36	\$16,485	\$8
Revenue Collected During FY 14:	\$19,966	\$73,517	\$17,606
Expenditures During FY 14:	\$24,247	\$78,009	\$15,616
Per Capita Revenue:	\$11	\$509	\$6
Per Capita Expenditures:	\$13	\$553	\$5
Revenues over (under) Expenditures:	-\$4,281	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	247.23%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$59,947	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$33	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$59,947	\$70,102	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$434,350	\$9,874,041	\$
Per Capita Debt:	\$178	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,007,927	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$413	\$161,221	\$
Revenue Collected During FY 14:	\$184,444	\$4,741,753	\$
Expenditures During FY 14:	\$220,224	\$4,559,132	\$
Per Capita Revenue:	\$76	\$41,565	\$
Per Capita Expenditures:	\$90	\$48,218	\$
Operating Income (loss):	-\$35,780	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	441.44%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$972,147	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$398	\$156,143	\$



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 14:	\$32,245	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$20	\$16,485	\$8
Revenue Collected During FY 14:	\$10,610	\$73,517	\$17,606
Expenditures During FY 14:	\$14,133	\$78,009	\$15,616
Per Capita Revenue:	\$6	\$509	\$6
Per Capita Expenditures:	\$9	\$553	\$5
Revenues over (under) Expenditures:	-\$3,523	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	214.27%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$30,283	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$18	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

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

Fiscal Year End: **6/30/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$585,646**

Equalized Assessed Valuation: **\$208,522,502**

Population: **22,133**

Employees:

 Full Time: **2**

 Part Time:

 Salaries Paid: **\$87,883**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$172,214	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$8	\$16,485	\$8
Revenue Collected During FY 14:	\$529,122	\$73,517	\$17,606
Expenditures During FY 14:	\$535,774	\$78,009	\$15,616
Per Capita Revenue:	\$24	\$509	\$6
Per Capita Expenditures:	\$24	\$553	\$5
Revenues over (under) Expenditures:	-\$6,652	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	30.90%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$165,562	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$7	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,660	\$5,839	\$
Total Unrestricted Net Assets:	\$153,902	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Fayette County Hospital District**

Unit Code: **026/010/08** County: **Fayette**

Fiscal Year End: **6/30/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$23,881,570**

Equalized Assessed Valuation: **\$208,522,502**

Population: **21,000**

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 14:	\$1	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$	\$16,485	\$8
Revenue Collected During FY 14:	\$	\$73,517	\$17,606
Expenditures During FY 14:	\$	\$78,009	\$15,616
Per Capita Revenue:	\$	\$509	\$6
Per Capita Expenditures:	\$	\$553	\$5
Revenues over (under) Expenditures:	\$	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	0.00%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$1	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$1	\$70,102	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$12,323,458	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$587	\$161,221	\$
Revenue Collected During FY 14:	\$2,406,988	\$4,741,753	\$
Expenditures During FY 14:	\$1,560,927	\$4,559,132	\$
Per Capita Revenue:	\$115	\$41,565	\$
Per Capita Expenditures:	\$74	\$48,218	\$
Operating Income (loss):	\$846,061	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	843.70%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$13,169,519	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$627	\$156,143	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Ferges Water Service District**

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

Fiscal Year End: **12/31/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$163,592**

Equalized Assessed Valuation: **\$**

Population: **1,250**

Employees:

 Full Time: **1**

 Part Time: **1**

 Salaries Paid: **\$24,344**

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 14:	\$	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$	\$16,485	\$8
Revenue Collected During FY 14:	\$	\$73,517	\$17,606
Expenditures During FY 14:	\$	\$78,009	\$15,616
Per Capita Revenue:	\$	\$509	\$6
Per Capita Expenditures:	\$	\$553	\$5
Revenues over (under) Expenditures:	\$	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	0.00%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$634,940	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$508	\$161,221	\$
Revenue Collected During FY 14:	\$157,237	\$4,741,753	\$
Expenditures During FY 14:	\$163,592	\$4,559,132	\$
Per Capita Revenue:	\$126	\$41,565	\$
Per Capita Expenditures:	\$131	\$48,218	\$
Operating Income (loss):	-\$6,355	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	388.72%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$635,921	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$509	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **042/020/24** County: **Jersey**

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$29,135**

Equalized Assessed Valuation: **\$175,981,742**

Population: **8,768**

Employees:

 Full Time: **1**

 Part Time:

 Salaries Paid: **\$18,500**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$116,042	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$13	\$16,485	\$8
Revenue Collected During FY 14:	\$29,080	\$73,517	\$17,606
Expenditures During FY 14:	\$24,732	\$78,009	\$15,616
Per Capita Revenue:	\$3	\$509	\$6
Per Capita Expenditures:	\$3	\$553	\$5
Revenues over (under) Expenditures:	\$4,348	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	486.78%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$120,390	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$14	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$21,208,245	\$9,874,041	\$
Per Capita Debt:	\$262	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$38,633,487	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$477	\$161,221	\$
Revenue Collected During FY 14:	\$10,542,354	\$4,741,753	\$
Expenditures During FY 14:	\$10,394,573	\$4,559,132	\$
Per Capita Revenue:	\$130	\$41,565	\$
Per Capita Expenditures:	\$128	\$48,218	\$
Operating Income (loss):	\$147,781	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	391.56%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$40,701,292	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$502	\$156,143	\$



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 14:	\$169,150	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$36	\$16,485	\$8
Revenue Collected During FY 14:	\$262,281	\$73,517	\$17,606
Expenditures During FY 14:	\$162,505	\$78,009	\$15,616
Per Capita Revenue:	\$56	\$509	\$6
Per Capita Expenditures:	\$35	\$553	\$5
Revenues over (under) Expenditures:	\$99,776	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	165.49%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$268,926	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$57	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$94,499	\$5,839	\$
Total Unrestricted Net Assets:	\$52,616	\$70,102	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$163,000	\$9,874,041	\$
Per Capita Debt:	\$35	\$89,288	\$
General Obligation Debt over EAV:	0.37%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **099/010/24** County: **Will**

Fiscal Year End: **3/31/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$16,491**

Equalized Assessed Valuation: **\$60,035,986**

Population: **1,255**

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 14:	\$33,526	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$27	\$16,485	\$8
Revenue Collected During FY 14:	\$18,043	\$73,517	\$17,606
Expenditures During FY 14:	\$16,461	\$78,009	\$15,616
Per Capita Revenue:	\$14	\$509	\$6
Per Capita Expenditures:	\$13	\$553	\$5
Revenues over (under) Expenditures:	\$1,582	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	213.28%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$35,108	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$28	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: 027/010/17 County: Ford

Fiscal Year End: 6/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$111,416

Equalized Assessed Valuation: \$243,832,620

Population: 14,081

Employees:

 Full Time: 2

 Part Time:

 Salaries Paid: \$62,796

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$191,853	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$14	\$16,485	\$8
Revenue Collected During FY 14:	\$74,136	\$73,517	\$17,606
Expenditures During FY 14:	\$101,979	\$78,009	\$15,616
Per Capita Revenue:	\$5	\$509	\$6
Per Capita Expenditures:	\$7	\$553	\$5
Revenues over (under) Expenditures:	-\$27,843	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	160.83%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$164,010	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$12	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$16,250	\$12,572	\$
Total Unreserved Funds:	\$147,760	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

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

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$21,336

Equalized Assessed Valuation: \$67,769,723

Population: 3,727

Employees:

Full Time:

Part Time: 6

Salaries Paid: \$20,257

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$41,739	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$11	\$16,485	\$8
Revenue Collected During FY 14:	\$21,336	\$73,517	\$17,606
Expenditures During FY 14:	\$22,781	\$78,009	\$15,616
Per Capita Revenue:	\$6	\$509	\$6
Per Capita Expenditures:	\$6	\$553	\$5
Revenues over (under) Expenditures:	-\$1,445	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	176.88%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$40,294	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$11	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$40,294	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

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

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$264,483**

Equalized Assessed Valuation: **\$**

Population: **2,500**

Employees:

Full Time: **3**

Part Time: **1**

Salaries Paid: **\$61,573**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$	\$16,485	\$8
Revenue Collected During FY 14:	\$	\$73,517	\$17,606
Expenditures During FY 14:	\$	\$78,009	\$15,616
Per Capita Revenue:	\$	\$509	\$6
Per Capita Expenditures:	\$	\$553	\$5
Revenues over (under) Expenditures:	\$	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	0.00%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$914,945	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$366	\$161,221	\$
Revenue Collected During FY 14:	\$278,320	\$4,741,753	\$
Expenditures During FY 14:	\$266,123	\$4,559,132	\$
Per Capita Revenue:	\$111	\$41,565	\$
Per Capita Expenditures:	\$106	\$48,218	\$
Operating Income (loss):	\$12,197	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	348.39%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$927,142	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$371	\$156,143	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Forest River Sanitary District**

Unit Code: **016/050/16** County: **Cook**

Fiscal Year End: **12/31/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$19,018**

Equalized Assessed Valuation: **\$20,636,125**

Population: **900**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$4,500**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$161,536	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$179	\$16,485	\$8
Revenue Collected During FY 14:	\$18,108	\$73,517	\$17,606
Expenditures During FY 14:	\$12,831	\$78,009	\$15,616
Per Capita Revenue:	\$20	\$509	\$6
Per Capita Expenditures:	\$14	\$553	\$5
Revenues over (under) Expenditures:	\$5,277	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	1300.08%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$166,813	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$185	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Forrest-Fayette #9 Multi Township
Tax Assessment District

Unit Code: 053/045/24 **County:** Livingston

Fiscal Year End: 12/31/2014

Accounting Method: Cash

Appropriation or Budget: \$10,059

Equalized Assessed Valuation: \$33,193,319

Population: 1,861

Employees:

Full Time: 1

Part Time:

Salaries Paid: \$7,035

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$17,560	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$9	\$16,485	\$8
Revenue Collected During FY 14:	\$11,120	\$73,517	\$17,606
Expenditures During FY 14:	\$8,613	\$78,009	\$15,616
Per Capita Revenue:	\$6	\$509	\$6
Per Capita Expenditures:	\$5	\$553	\$5
Revenues over (under) Expenditures:	\$2,507	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	232.99%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$20,067	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$11	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$20,067	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$600,654	\$9,874,041	\$
Per Capita Debt:	\$66	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$9,203,505	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$1,004	\$161,221	\$
Revenue Collected During FY 14:	\$2,037,319	\$4,741,753	\$
Expenditures During FY 14:	\$1,940,146	\$4,559,132	\$
Per Capita Revenue:	\$222	\$41,565	\$
Per Capita Expenditures:	\$212	\$48,218	\$
Operating Income (loss):	\$97,173	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	479.38%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$9,300,678	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$1,015	\$156,143	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: 058/040/24 County: Marion

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$11,149

Equalized Assessed Valuation: \$1,944,607

Population: 1,392

Employees:

 Full Time:

 Part Time: 4

 Salaries Paid: \$1,600

Blended Component Units

Number Submitted = 1
Foster-Tonti #2 Multi Township Tax Assessment

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$28,078	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$20	\$16,485	\$8
Revenue Collected During FY 14:	\$7,732	\$73,517	\$17,606
Expenditures During FY 14:	\$12,518	\$78,009	\$15,616
Per Capita Revenue:	\$6	\$509	\$6
Per Capita Expenditures:	\$9	\$553	\$5
Revenues over (under) Expenditures:	-\$4,786	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	186.07%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$23,292	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$17	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$23,290	\$70,102	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Fountain Water Service District**

Unit Code: 067/010/19 County: Monroe

Fiscal Year End: 12/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,132,446

Equalized Assessed Valuation: \$1

Population: 6,000

Employees:

 Full Time: 2

 Part Time: 4

 Salaries Paid: \$233,843

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$	\$16,485	\$8
Revenue Collected During FY 14:	\$	\$73,517	\$17,606
Expenditures During FY 14:	\$	\$78,009	\$15,616
Per Capita Revenue:	\$	\$509	\$6
Per Capita Expenditures:	\$	\$553	\$5
Revenues over (under) Expenditures:	\$	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	0.00%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$6,332,577	\$9,874,041	\$
Per Capita Debt:	\$1,055	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$5,632,562	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$939	\$161,221	\$
Revenue Collected During FY 14:	\$1,328,698	\$4,741,753	\$
Expenditures During FY 14:	\$1,132,446	\$4,559,132	\$
Per Capita Revenue:	\$221	\$41,565	\$
Per Capita Expenditures:	\$189	\$48,218	\$
Operating Income (loss):	\$196,252	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	514.71%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$5,828,814	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$971	\$156,143	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$49,189,258	\$9,874,041	\$
Per Capita Debt:	\$170	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$150,750,025	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$520	\$161,221	\$
Revenue Collected During FY 14:	\$35,081,804	\$4,741,753	\$
Expenditures During FY 14:	\$31,166,602	\$4,559,132	\$
Per Capita Revenue:	\$121	\$41,565	\$
Per Capita Expenditures:	\$107	\$48,218	\$
Operating Income (loss):	\$3,915,202	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	502.65%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$156,657,903	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$540	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$2,522,892	\$9,874,041	\$
Per Capita Debt:	\$14	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$148,106,009	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$823	\$161,221	\$
Revenue Collected During FY 14:	\$10,332,520	\$4,741,753	\$
Expenditures During FY 14:	\$12,564,091	\$4,559,132	\$
Per Capita Revenue:	\$57	\$41,565	\$
Per Capita Expenditures:	\$70	\$48,218	\$
Operating Income (loss):	-\$2,231,571	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	1161.04%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$145,874,438	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$810	\$156,143	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$153,882	\$25,146,943	\$814,407
Per Capita Debt:	\$	\$163	\$12
General Obligation Debt over EAV:	0.00%	15.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,572,593	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$11	\$
Revenue Collected During FY 14:	\$	\$318,843	\$
Expenditures During FY 14:	\$	\$305,480	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$13,363	\$
Ratio of Retained Earnings to Expenditures:	0.00%	229.53%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,690,523	\$
Per Capita Ending Retained Earnings:	\$	\$13	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Franklin Hospital District	
Unit Code:	028/010/08	County: Franklin
Fiscal Year End:	6/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$23,394,517	
Equalized Assessed Valuation:	\$287,364,086	
Population:	39,561	
Employees:		
	Full Time:	157
	Part Time:	20
	Salaries Paid:	\$7,581,267

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	-\$357,209	\$13,028,761	\$2,871,329
Per Capita Beginning Fund Balance:	-\$9	\$308	\$35
Revenue Collected During FY 14:	\$19,815,995	\$11,180,846	\$4,024,088
Expenditures During FY 14:	\$18,803,331	\$10,465,918	\$3,750,020
Per Capita Revenue:	\$501	\$417	\$43
Per Capita Expenditures:	\$475	\$390	\$48
Revenues over (under) Expenditures:	\$1,012,664	\$714,928	\$211,951
Ratio of Fund Balance to Expenditures:	3.49%	166.74%	82.01%
Ending Fund Balance for FY 14:	\$655,455	\$13,713,051	\$3,110,342
Per Capita Ending Fund Balance:	\$17	\$334	\$37

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$38,845	\$
Total Unreserved Funds:	\$	\$206,015	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$959,138	\$6,652,591	\$281,900
Total Unrestricted Net Assets:	-\$1,698,695	\$4,598,326	\$2,230,625



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$5,630,303	\$25,146,943	\$814,407
Per Capita Debt:	\$142	\$163	\$12
General Obligation Debt over EAV:	0.00%	15.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$1,572,593	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$11	\$
Revenue Collected During FY 14:	\$	\$318,843	\$
Expenditures During FY 14:	\$	\$305,480	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	\$13,363	\$
Ratio of Retained Earnings to Expenditures:	0.00%	229.53%	0.00%
Ending Retained Earnings for FY 14:	\$	\$1,690,523	\$
Per Capita Ending Retained Earnings:	\$	\$13	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Franklin Mosquito Abatement District**

Unit Code: 028/010/11 County: Franklin

Fiscal Year End: 6/30/2014

Accounting Method: Cash

Appropriation or Budget: \$26,000

Equalized Assessed Valuation: \$82,258,795

Population: 14,000

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$30,187	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$2	\$16,485	\$8
Revenue Collected During FY 14:	\$22,149	\$73,517	\$17,606
Expenditures During FY 14:	\$20,130	\$78,009	\$15,616
Per Capita Revenue:	\$2	\$509	\$6
Per Capita Expenditures:	\$1	\$553	\$5
Revenues over (under) Expenditures:	\$2,019	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	159.99%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$32,206	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$2	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$32,207	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **028/010/17** County: **Franklin**

Fiscal Year End: **6/30/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$73,477**

Equalized Assessed Valuation: **\$281,787,605**

Population: **39,488**

Employees:

 Full Time: **2**

 Part Time:

 Salaries Paid: **\$53,114**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$54,959	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$1	\$16,485	\$8
Revenue Collected During FY 14:	\$75,657	\$73,517	\$17,606
Expenditures During FY 14:	\$73,477	\$78,009	\$15,616
Per Capita Revenue:	\$2	\$509	\$6
Per Capita Expenditures:	\$2	\$553	\$5
Revenues over (under) Expenditures:	\$2,180	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	77.76%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$57,139	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$1	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$18,900	\$12,572	\$
Total Unreserved Funds:	\$38,239	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

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

Fiscal Year End: **4/1/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$11,964**

Equalized Assessed Valuation: **\$41,144,329**

Population: **1,912**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$8,560**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$8,916	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$5	\$16,485	\$8
Revenue Collected During FY 14:	\$12,005	\$73,517	\$17,606
Expenditures During FY 14:	\$11,792	\$78,009	\$15,616
Per Capita Revenue:	\$6	\$509	\$6
Per Capita Expenditures:	\$6	\$553	\$5
Revenues over (under) Expenditures:	\$213	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	77.42%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$9,129	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$5	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$9,128	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Franklin Township Cemetery District**

Unit Code: 019/005/04 County: Dekalb

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$63,450

Equalized Assessed Valuation: \$46,910,676

Population: 2,500

Employees:

 Full Time:

 Part Time: 1

 Salaries Paid: \$15,417

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$84,123	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$34	\$16,485	\$8
Revenue Collected During FY 14:	\$33,014	\$73,517	\$17,606
Expenditures During FY 14:	\$39,287	\$78,009	\$15,616
Per Capita Revenue:	\$13	\$509	\$6
Per Capita Expenditures:	\$16	\$553	\$5
Revenues over (under) Expenditures:	-\$6,273	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	198.15%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$77,849	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$31	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Freeburg-Smithton-Hecker Water Commission

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

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,000,000

Equalized Assessed Valuation: \$999,999

Population: 1

Employees:

Full Time: _____

Part Time: 5

Salaries Paid: \$7,358

Blended Component Units

Number Submitted = 1

Freeburg-Smithton-Hecker Water Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$	\$16,485	\$8
Revenue Collected During FY 14:	\$	\$73,517	\$17,606
Expenditures During FY 14:	\$	\$78,009	\$15,616
Per Capita Revenue:	\$	\$509	\$6
Per Capita Expenditures:	\$	\$553	\$5
Revenues over (under) Expenditures:	\$	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	0.00%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$2,236,639	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$2,236,639	\$161,221	\$
Revenue Collected During FY 14:	\$678,942	\$4,741,753	\$
Expenditures During FY 14:	\$622,733	\$4,559,132	\$
Per Capita Revenue:	\$678,942	\$41,565	\$
Per Capita Expenditures:	\$622,733	\$48,218	\$
Operating Income (loss):	\$56,209	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	368.19%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$2,292,848	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$2,292,848	\$156,143	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Freeport Mosquito Abatement District**

Unit Code: 089/010/11 County: Stephenson

Fiscal Year End: 6/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,375,080

Equalized Assessed Valuation: \$282,127,903

Population: 25,000

Employees:

 Full Time: _____

 Part Time: _____

 Salaries Paid: _____ \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$163,672	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$7	\$16,485	\$8
Revenue Collected During FY 14:	\$199,894	\$73,517	\$17,606
Expenditures During FY 14:	\$141,739	\$78,009	\$15,616
Per Capita Revenue:	\$8	\$509	\$6
Per Capita Expenditures:	\$6	\$553	\$5
Revenues over (under) Expenditures:	\$58,155	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	156.50%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$221,827	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$9	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$221,732	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$	\$70,102	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

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

Fiscal Year End: **6/30/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$337,834**

Equalized Assessed Valuation: **\$404,935,921**

Population: **36,346**

Employees:

 Full Time: **1**

 Part Time:

 Salaries Paid: **\$40,626**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$110,064	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$3	\$16,485	\$8
Revenue Collected During FY 14:	\$624,603	\$73,517	\$17,606
Expenditures During FY 14:	\$613,329	\$78,009	\$15,616
Per Capita Revenue:	\$17	\$509	\$6
Per Capita Expenditures:	\$17	\$553	\$5
Revenues over (under) Expenditures:	\$11,274	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	19.78%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$121,338	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$3	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,365	\$5,839	\$
Total Unrestricted Net Assets:	\$101,973	\$70,102	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$9,874,041	\$
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