





# 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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$1,464,839	\$9,874,041	\$
Per Capita Debt:	\$45	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$38,476,955	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$1,195	\$161,221	\$
Revenue Collected During FY 14:	\$3,994,106	\$4,741,753	\$
Expenditures During FY 14:	\$3,911,270	\$4,559,132	\$
Per Capita Revenue:	\$124	\$41,565	\$
Per Capita Expenditures:	\$121	\$48,218	\$
Operating Income (loss):	\$82,836	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	985.86%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$38,559,791	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$1,198	\$156,143	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

Unit Code: **030/010/17** County: **Gallatin**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$60,575**

Equalized Assessed Valuation: **\$55,119,530**

Population: **5,509**

Employees:

    Full Time: **1**

    Part Time:

    Salaries Paid: **\$34,864**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$64,525	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$12	\$16,485	\$8
Revenue Collected During FY 14:	\$64,640	\$73,517	\$17,606
Expenditures During FY 14:	\$58,598	\$78,009	\$15,616
Per Capita Revenue:	\$12	\$509	\$6
Per Capita Expenditures:	\$11	\$553	\$5
Revenues over (under) Expenditures:	\$6,042	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	118.80%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$69,617	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$13	\$16,057	\$8

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$3,038	\$12,572	\$
Total Unreserved Funds:	\$66,579	\$29,150	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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: **Garden Homes Sanitary District**

Unit Code: 016/060/16 County: Cook

Fiscal Year End: 6/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$640,900

Equalized Assessed Valuation: \$12,731,310

Population: 1,500

Employees:

    Full Time:

    Part Time: 2

    Salaries Paid: \$49,832

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 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**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	\$2,433,000	\$9,874,041	\$
Per Capita Debt:	\$1,622	\$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:	\$2,749,466	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$1,833	\$161,221	\$
Revenue Collected During FY 14:	\$533,125	\$4,741,753	\$
Expenditures During FY 14:	\$488,564	\$4,559,132	\$
Per Capita Revenue:	\$355	\$41,565	\$
Per Capita Expenditures:	\$326	\$48,218	\$
Operating Income (loss):	\$44,561	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	571.89%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$2,794,027	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$1,863	\$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: **Georgetown Cemetery District**

Unit Code: **092/010/04** County: **Vermilion**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$64,346**

Equalized Assessed Valuation: **\$23,449,309**

Population: **4,700**

Employees:

    Full Time:

    Part Time: **1**

    Salaries Paid: **\$9,300**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$116,759	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$25	\$16,485	\$8
Revenue Collected During FY 14:	\$50,404	\$73,517	\$17,606
Expenditures During FY 14:	\$54,491	\$78,009	\$15,616
Per Capita Revenue:	\$11	\$509	\$6
Per Capita Expenditures:	\$12	\$553	\$5
Revenues over (under) Expenditures:	-\$4,087	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	206.77%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$112,672	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$24	\$16,057	\$8

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$2,268	\$5,839	\$
Total Unrestricted Net Assets:	\$110,404	\$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: **Georgetown, Love, Mckendree  
Multi Township Tax Assessment**

Unit Code: **092/050/24** County: **Vermilion**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$37,950**

Equalized Assessed Valuation: **\$66,572,595**

Population: **9,049**

Employees:

    Full Time: **1**

    Part Time: **8**

    Salaries Paid: **\$20,725**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$33,500	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$4	\$16,485	\$8
Revenue Collected During FY 14:	\$26,503	\$73,517	\$17,606
Expenditures During FY 14:	\$25,649	\$78,009	\$15,616
Per Capita Revenue:	\$3	\$509	\$6
Per Capita Expenditures:	\$3	\$553	\$5
Revenues over (under) Expenditures:	\$854	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	133.94%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$34,354	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$4	\$16,057	\$8

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$34,354	\$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: **Gilman Cemetery District**

Unit Code: **038/005/04** County: **Iroquois**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$63,676**

Equalized Assessed Valuation: **\$40,408,401**

Population: **1,800**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$169,409	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$94	\$16,485	\$8
Revenue Collected During FY 14:	\$34,138	\$73,517	\$17,606
Expenditures During FY 14:	\$31,554	\$78,009	\$15,616
Per Capita Revenue:	\$19	\$509	\$6
Per Capita Expenditures:	\$18	\$553	\$5
Revenues over (under) Expenditures:	\$2,584	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	545.08%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$171,993	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$96	\$16,057	\$8

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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: **Glen Ellyn Mosquito Abatement District**

Unit Code: 022/010/11 County: Dupage

Fiscal Year End: 7/31/2014

Accounting Method: Cash

Appropriation or Budget: \$281,600

Equalized Assessed Valuation: \$

Population: 1,240,062,530

Employees:

    Full Time:

    Part Time:

    Salaries Paid: \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$	\$16,485	\$8
Revenue Collected During FY 14:	\$137,405	\$73,517	\$17,606
Expenditures During FY 14:	\$127,038	\$78,009	\$15,616
Per Capita Revenue:	\$	\$509	\$6
Per Capita Expenditures:	\$	\$553	\$5
Revenues over (under) Expenditures:	\$10,367	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	8.16%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$10,367	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$	\$16,057	\$8

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$237,808	\$29,150	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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: **Glenbrook Sanitary District**

Unit Code: 016/070/16      County: Cook

Fiscal Year End: 6/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$607,200

Equalized Assessed Valuation: \$221,496,689

Population: 850

Employees:

    Full Time:

    Part Time: 6

    Salaries Paid: \$43,701

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$389,096	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$458	\$16,485	\$8
Revenue Collected During FY 14:	\$84,400	\$73,517	\$17,606
Expenditures During FY 14:	\$39,717	\$78,009	\$15,616
Per Capita Revenue:	\$99	\$509	\$6
Per Capita Expenditures:	\$47	\$553	\$5
Revenues over (under) Expenditures:	\$44,683	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	1431.51%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$568,554	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$669	\$16,057	\$8

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$568,554	\$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:	\$854,182	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$1,005	\$161,221	\$
Revenue Collected During FY 14:	\$230,804	\$4,741,753	\$
Expenditures During FY 14:	\$211,361	\$4,559,132	\$
Per Capita Revenue:	\$272	\$41,565	\$
Per Capita Expenditures:	\$249	\$48,218	\$
Operating Income (loss):	\$19,443	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	349.57%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$738,850	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$869	\$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: **Godley Public Water District**

Unit Code: 099/005/37 County: Will

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$734,150

Equalized Assessed Valuation: \$490,000,000

Population: 640

Employees:

    Full Time: 1

    Part Time: 6

    Salaries Paid: \$20,096

**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:	\$11,292,454	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$17,644	\$161,221	\$
Revenue Collected During FY 14:	\$75,633	\$4,741,753	\$
Expenditures During FY 14:	\$591,848	\$4,559,132	\$
Per Capita Revenue:	\$118	\$41,565	\$
Per Capita Expenditures:	\$925	\$48,218	\$
Operating Income (loss):	-\$516,215	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	1820.78%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$10,776,239	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$16,838	\$156,143	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Golden Sanitary District**

Unit Code: **001/015/16** County: **Adams**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$186,600**

Equalized Assessed Valuation: **\$5,706,796**

Population: **650**

Employees:

    Full Time: **1**

    Part Time:

    Salaries Paid: **\$16,500**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$340,135	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$523	\$16,485	\$8
Revenue Collected During FY 14:	\$52,583	\$73,517	\$17,606
Expenditures During FY 14:	\$48,427	\$78,009	\$15,616
Per Capita Revenue:	\$81	\$509	\$6
Per Capita Expenditures:	\$75	\$553	\$5
Revenues over (under) Expenditures:	\$4,156	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	710.95%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$344,291	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$530	\$16,057	\$8

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$344,291	\$29,150	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:**

**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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$30,665	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$10	\$16,485	\$8
Revenue Collected During FY 14:	\$19,012	\$73,517	\$17,606
Expenditures During FY 14:	\$19,630	\$78,009	\$15,616
Per Capita Revenue:	\$6	\$509	\$6
Per Capita Expenditures:	\$6	\$553	\$5
Revenues over (under) Expenditures:	-\$618	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	153.07%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$30,047	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$9	\$16,057	\$8

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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: **Goose Creek-Willow Branch Multi Township Tax Assessment District**

Unit Code: **074/010/24** County: **Piatt**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$11,196**

Equalized Assessed Valuation: **\$21,477,962**

Population: **716**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$14,748	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$21	\$16,485	\$8
Revenue Collected During FY 14:	\$11,196	\$73,517	\$17,606
Expenditures During FY 14:	\$10,111	\$78,009	\$15,616
Per Capita Revenue:	\$16	\$509	\$6
Per Capita Expenditures:	\$14	\$553	\$5
Revenues over (under) Expenditures:	\$1,085	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	156.59%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$15,833	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$22	\$16,057	\$8

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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: **Grand Detour-Pine Creek Multi Township Tax Assessment District**

Unit Code: 071/040/24 County: Ogle

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$16,000

Equalized Assessed Valuation: \$34,043,909

Population: 1,456

Employees:

    Full Time: 1

    Part Time:

    Salaries Paid: \$8,879

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$25,238	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$17	\$16,485	\$8
Revenue Collected During FY 14:	\$14,459	\$73,517	\$17,606
Expenditures During FY 14:	\$15,944	\$78,009	\$15,616
Per Capita Revenue:	\$10	\$509	\$6
Per Capita Expenditures:	\$11	\$553	\$5
Revenues over (under) Expenditures:	-\$1,485	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	148.98%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$23,753	\$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**

**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**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$825,217	\$9,874,041	\$
Per Capita Debt:	\$135	\$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:	\$1,170,319	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$192	\$161,221	\$
Revenue Collected During FY 14:	\$637,321	\$4,741,753	\$
Expenditures During FY 14:	\$652,188	\$4,559,132	\$
Per Capita Revenue:	\$104	\$41,565	\$
Per Capita Expenditures:	\$107	\$48,218	\$
Operating Income (loss):	-\$14,867	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	177.17%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$1,155,452	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$189	\$156,143	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Greater Creve Coeur Sanitary District**

Unit Code: **090/010/16** County: **Tazewell**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$124,960**

Equalized Assessed Valuation: **\$47,557,103**

Population: **9,838**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$187,121	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$19	\$16,485	\$8
Revenue Collected During FY 14:	\$42,285	\$73,517	\$17,606
Expenditures During FY 14:	\$31,643	\$78,009	\$15,616
Per Capita Revenue:	\$4	\$509	\$6
Per Capita Expenditures:	\$3	\$553	\$5
Revenues over (under) Expenditures:	\$10,642	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	624.98%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$197,763	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$20	\$16,057	\$8

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$197,763	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	\$7,772,192	\$9,874,041	\$
Per Capita Debt:	\$56	\$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:	\$155,309,947	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$1,109	\$161,221	\$
Revenue Collected During FY 14:	\$16,223,036	\$4,741,753	\$
Expenditures During FY 14:	\$15,681,309	\$4,559,132	\$
Per Capita Revenue:	\$116	\$41,565	\$
Per Capita Expenditures:	\$112	\$48,218	\$
Operating Income (loss):	\$541,727	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	993.87%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$155,851,674	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$1,113	\$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:	\$30,594,191	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$161	\$161,221	\$
Revenue Collected During FY 14:	\$25,534,884	\$4,741,753	\$
Expenditures During FY 14:	\$27,818,215	\$4,559,132	\$
Per Capita Revenue:	\$135	\$41,565	\$
Per Capita Expenditures:	\$147	\$48,218	\$
Operating Income (loss):	-\$2,283,331	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	101.77%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$28,310,860	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$149	\$156,143	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$4,915,050	\$9,874,041	\$
Per Capita Debt:	\$33	\$89,288	\$
General Obligation Debt over EAV:	0.13%	0.04%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$111,686,653	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$744	\$161,221	\$
Revenue Collected During FY 14:	\$11,863,819	\$4,741,753	\$
Expenditures During FY 14:	\$18,263,565	\$4,559,132	\$
Per Capita Revenue:	\$79	\$41,565	\$
Per Capita Expenditures:	\$122	\$48,218	\$
Operating Income (loss):	-\$6,399,746	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	576.49%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$105,286,907	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$701	\$156,143	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Greenbush-Swan-Point Pleasant Multi Township Tax Assessment**

Unit Code: 094/020/24 County: Warren

Fiscal Year End: 12/31/2014

Accounting Method: Cash

Appropriation or Budget: \$8,889

Equalized Assessed Valuation: \$32,795,639

Population: 955

Employees:

    Full Time:

    Part Time: 1

    Salaries Paid: \$4,958

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$6,923	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$7	\$16,485	\$8
Revenue Collected During FY 14:	\$8,025	\$73,517	\$17,606
Expenditures During FY 14:	\$8,684	\$78,009	\$15,616
Per Capita Revenue:	\$8	\$509	\$6
Per Capita Expenditures:	\$9	\$553	\$5
Revenues over (under) Expenditures:	-\$659	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	72.13%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$6,264	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$7	\$16,057	\$8

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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: **Greene Co. Rural Water Service District**

Unit Code: 031/010/19 County: Greene

Fiscal Year End: 12/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$981,649

Equalized Assessed Valuation: \$1

Population: 2,400

Employees:

    Full Time: 2

    Part Time: 1

    Salaries Paid: \$80,751

**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:	\$5,927,000	\$9,874,041	\$
Per Capita Debt:	\$2,470	\$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:	\$6,977,650	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$2,907	\$161,221	\$
Revenue Collected During FY 14:	\$1,046,929	\$4,741,753	\$
Expenditures During FY 14:	\$981,649	\$4,559,132	\$
Per Capita Revenue:	\$436	\$41,565	\$
Per Capita Expenditures:	\$409	\$48,218	\$
Operating Income (loss):	\$65,280	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	717.46%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$7,042,930	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$2,935	\$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: **Greene-Panola-Linn-Clayton Multi Township Tax Assessment District**

Unit Code: 102/010/24 County: Woodford

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$27,700

Equalized Assessed Valuation: \$60,086,117

Population: 1,815

Employees:

    Full Time:

    Part Time: 4

    Salaries Paid: \$8,300

#### Blended Component Units

Number Submitted = 1  
Greene-Panola-Linn-Clayton Multi Township Tax

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$17,767	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$10	\$16,485	\$8
Revenue Collected During FY 14:	\$11,503	\$73,517	\$17,606
Expenditures During FY 14:	\$10,574	\$78,009	\$15,616
Per Capita Revenue:	\$6	\$509	\$6
Per Capita Expenditures:	\$6	\$553	\$5
Revenues over (under) Expenditures:	\$929	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	176.81%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$18,696	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$10	\$16,057	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$16,844	\$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**

<b>Unit Name:</b>	Greenville Airport Authority	
<b>Unit Code:</b>	003/010/03	<b>County:</b> Bond
<b>Fiscal Year End:</b>	3/31/2014	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$1,002,800	
<b>Equalized Assessed Valuation:</b>	\$89,387,107	
<b>Population:</b>	17,470	
<b>Employees:</b>		
	<b>Full Time:</b>	1
	<b>Part Time:</b>	3
	<b>Salaries Paid:</b>	\$51,890

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$78,951	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$5	\$16,485	\$8
Revenue Collected During FY 14:	\$193,377	\$73,517	\$17,606
Expenditures During FY 14:	\$106,411	\$78,009	\$15,616
Per Capita Revenue:	\$11	\$509	\$6
Per Capita Expenditures:	\$6	\$553	\$5
Revenues over (under) Expenditures:	\$86,966	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	155.92%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$165,917	\$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:	\$9,920	\$5,839	\$
Total Unrestricted Net Assets:	\$163,228	\$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:	\$180,000	\$9,874,041	\$
Per Capita Debt:	\$10	\$89,288	\$
General Obligation Debt over EAV:	0.20%	0.04%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$822,170	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$47	\$161,221	\$
Revenue Collected During FY 14:	\$244,312	\$4,741,753	\$
Expenditures During FY 14:	\$269,958	\$4,559,132	\$
Per Capita Revenue:	\$14	\$41,565	\$
Per Capita Expenditures:	\$15	\$48,218	\$
Operating Income (loss):	-\$25,646	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	295.05%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$796,524	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$46	\$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: **Groveland Hope Osage Richland  
Multi Township Tax Assessment**

Unit Code: **050/115/24** County: **Lasalle**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$32,179**

Equalized Assessed Valuation: **\$58,763,915**

Population: **2,088**

Employees:

    Full Time:

    Part Time: **9**

    Salaries Paid: **\$26,860**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$35,894	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$17	\$16,485	\$8
Revenue Collected During FY 14:	\$22,098	\$73,517	\$17,606
Expenditures During FY 14:	\$32,178	\$78,009	\$15,616
Per Capita Revenue:	\$11	\$509	\$6
Per Capita Expenditures:	\$15	\$553	\$5
Revenues over (under) Expenditures:	-\$10,080	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	80.22%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$25,814	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$12	\$16,057	\$8

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	\$120,598	\$9,874,041	\$
Per Capita Debt:	\$6	\$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:	\$2,372,625	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$122	\$161,221	\$
Revenue Collected During FY 14:	\$491,002	\$4,741,753	\$
Expenditures During FY 14:	\$432,284	\$4,559,132	\$
Per Capita Revenue:	\$25	\$41,565	\$
Per Capita Expenditures:	\$22	\$48,218	\$
Operating Income (loss):	\$58,718	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	562.44%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$2,431,343	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$125	\$156,143	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

Unit Code: **032/010/17** County: **Grundy**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$87,638**

Equalized Assessed Valuation: **\$**

Population: **37,335**

Employees:

**Full Time:** **2**

**Part Time:**

**Salaries Paid:** **\$54,210**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$64,281	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$2	\$16,485	\$8
Revenue Collected During FY 14:	\$72,869	\$73,517	\$17,606
Expenditures During FY 14:	\$78,065	\$78,009	\$15,616
Per Capita Revenue:	\$2	\$509	\$6
Per Capita Expenditures:	\$2	\$553	\$5
Revenues over (under) Expenditures:	-\$5,196	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	75.69%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$59,085	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$2	\$16,057	\$8

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$59,085	\$29,150	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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: **Grundy Co. Public Building Commission**

Unit Code: **032/001/33** County: **Grundy**

Fiscal Year End: **10/31/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,226,160**

Equalized Assessed Valuation: **\$**

Population: **50,228**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$63,176	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$1	\$16,485	\$8
Revenue Collected During FY 14:	\$6	\$73,517	\$17,606
Expenditures During FY 14:	\$2,168	\$78,009	\$15,616
Per Capita Revenue:	\$	\$509	\$6
Per Capita Expenditures:	\$	\$553	\$5
Revenues over (under) Expenditures:	-\$2,162	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	2814.30%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$61,014	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$1	\$16,057	\$8

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$61,014	\$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:	\$12,065,000	\$9,874,041	\$
Per Capita Debt:	\$240	\$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:	\$19,868,238	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$396	\$161,221	\$
Revenue Collected During FY 14:	\$784,500	\$4,741,753	\$
Expenditures During FY 14:	\$1,223,992	\$4,559,132	\$
Per Capita Revenue:	\$16	\$41,565	\$
Per Capita Expenditures:	\$24	\$48,218	\$
Operating Income (loss):	-\$439,492	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	1587.33%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$19,428,746	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$387	\$156,143	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

Unit Code: **033/010/17** County: **Hamilton**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$120,000**

Equalized Assessed Valuation: **\$62,238,820**

Population: **8,621**

Employees:

    Full Time: **1**

    Part Time:

    Salaries Paid: **\$61,200**

**Blended Component Units**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$189,592	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$22	\$16,485	\$8
Revenue Collected During FY 14:	\$118,434	\$73,517	\$17,606
Expenditures During FY 14:	\$105,134	\$78,009	\$15,616
Per Capita Revenue:	\$14	\$509	\$6
Per Capita Expenditures:	\$12	\$553	\$5
Revenues over (under) Expenditures:	\$13,300	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	192.98%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$202,892	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$24	\$16,057	\$8

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$22,553	\$12,572	\$
Total Unreserved Funds:	\$180,339	\$29,150	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	\$3,001,000	\$9,874,041	\$
Per Capita Debt:	\$2,037	\$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:	\$8,909,152	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$6,048	\$161,221	\$
Revenue Collected During FY 14:	\$1,636,664	\$4,741,753	\$
Expenditures During FY 14:	\$1,556,582	\$4,559,132	\$
Per Capita Revenue:	\$1,111	\$41,565	\$
Per Capita Expenditures:	\$1,057	\$48,218	\$
Operating Income (loss):	\$80,082	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	577.50%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$8,989,234	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$6,103	\$156,143	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$20,500,000	\$9,874,041	\$
Per Capita Debt:	\$2,450	\$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:	\$3,685,691	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$440	\$161,221	\$
Revenue Collected During FY 14:	\$14,565,505	\$4,741,753	\$
Expenditures During FY 14:	\$14,599,893	\$4,559,132	\$
Per Capita Revenue:	\$1,741	\$41,565	\$
Per Capita Expenditures:	\$1,745	\$48,218	\$
Operating Income (loss):	-\$34,388	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	25.01%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$3,651,303	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$436	\$156,143	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:	Hammond-Henry Hospital District		
Unit Code:	037/010/08	County:	Henry
Fiscal Year End:	5/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$35,387,643		
Equalized Assessed Valuation:	\$297,491,082		
Population:	15,000		
Employees:			
Full Time:	200		
Part Time:	161		
Salaries Paid:	\$13,067,928		

#### Blended Component Units

Number Submitted = 1  
DEBT SERVICE

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$30,818,070	\$13,028,761	\$2,871,329
Per Capita Beginning Fund Balance:	\$2,055	\$308	\$35
Revenue Collected During FY 14:	\$34,677,933	\$11,180,846	\$4,024,088
Expenditures During FY 14:	\$33,619,838	\$10,465,918	\$3,750,020
Per Capita Revenue:	\$2,312	\$417	\$43
Per Capita Expenditures:	\$2,241	\$390	\$48
Revenues over (under) Expenditures:	\$1,058,095	\$714,928	\$211,951
Ratio of Fund Balance to Expenditures:	92.81%	166.74%	82.01%
Ending Fund Balance for FY 14:	\$31,201,316	\$13,713,051	\$3,110,342
Per Capita Ending Fund Balance:	\$2,080	\$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:	\$2,857,074	\$6,652,591	\$281,900
Total Unrestricted Net Assets:	\$17,609,411	\$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:	\$24,900,609	\$25,146,943	\$814,407
Per Capita Debt:	\$1,660	\$163	\$12
General Obligation Debt over EAV:	8.11%	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: **Hancock Co Soil And Water Conservation District**

Unit Code: **034/010/17** County: **Hancock**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$276,998**

Equalized Assessed Valuation: **\$299,871,641**

Population: **18,618**

Employees:

    Full Time: **2**

    Part Time:

    Salaries Paid: **\$75,460**

#### 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:	\$461,653	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$25	\$16,485	\$8
Revenue Collected During FY 14:	\$306,614	\$73,517	\$17,606
Expenditures During FY 14:	\$267,860	\$78,009	\$15,616
Per Capita Revenue:	\$16	\$509	\$6
Per Capita Expenditures:	\$14	\$553	\$5
Revenues over (under) Expenditures:	\$38,754	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	186.82%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$500,407	\$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:	\$13,041	\$5,839	\$
Total Unrestricted Net Assets:	\$471,707	\$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: **Hanna City Sanitary District**

Unit Code: **072/040/16** County: **Peoria**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$16,850**

Equalized Assessed Valuation: **\$17,494,105**

Population: **1,225**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$33,222	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$27	\$16,485	\$8
Revenue Collected During FY 14:	\$17,348	\$73,517	\$17,606
Expenditures During FY 14:	\$14,440	\$78,009	\$15,616
Per Capita Revenue:	\$14	\$509	\$6
Per Capita Expenditures:	\$12	\$553	\$5
Revenues over (under) Expenditures:	\$2,908	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	250.21%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$36,130	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$29	\$16,057	\$8

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$36,130	\$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**

<b>Unit Name:</b>	<b>Harrisburg-Raleigh Airport Authority</b>	
<b>Unit Code:</b>	082/010/03	<b>County:</b> Saline
<b>Fiscal Year End:</b>	5/31/2014	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$785,000	
<b>Equalized Assessed Valuation:</b>	\$116,731,308	
<b>Population:</b>	11,976	
<b>Employees:</b>		
	<b>Full Time:</b>	1
	<b>Part Time:</b>	1
	<b>Salaries Paid:</b>	\$59,352

<b>Blended Component Units</b>	

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$1,148,742	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$96	\$16,485	\$8
Revenue Collected During FY 14:	\$595,060	\$73,517	\$17,606
Expenditures During FY 14:	\$784,471	\$78,009	\$15,616
Per Capita Revenue:	\$50	\$509	\$6
Per Capita Expenditures:	\$66	\$553	\$5
Revenues over (under) Expenditures:	-\$189,411	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	148.19%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$1,162,470	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$97	\$16,057	\$8

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$1,162,469	\$70,102	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$565,000	\$9,874,041	\$
Per Capita Debt:	\$47	\$89,288	\$
General Obligation Debt over EAV:	0.48%	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: **Harris-Cass-Farmers-Bernadotte  
Multi Township Tax Assessment**

Unit Code: **029/025/24** County: **Fulton**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$8,085**

Equalized Assessed Valuation: **\$24,342,761**

Population: **1,660**

Employees:

    Full Time: **7**

    Part Time:

    Salaries Paid: **\$5,395**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$14,451	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$9	\$16,485	\$8
Revenue Collected During FY 14:	\$7,658	\$73,517	\$17,606
Expenditures During FY 14:	\$5,841	\$78,009	\$15,616
Per Capita Revenue:	\$5	\$509	\$6
Per Capita Expenditures:	\$4	\$553	\$5
Revenues over (under) Expenditures:	\$1,817	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	278.51%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$16,268	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$10	\$16,057	\$8

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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: **Havana Port District**

Unit Code: **060/010/25** County: **Mason**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$647,899**

Equalized Assessed Valuation: **\$65,500,000**

Population: **4,500**

Employees:

    Full Time:

    Part Time: **1**

    Salaries Paid: **\$2,400**

**Blended Component Units**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$	\$16,485	\$8
Revenue Collected During FY 14:	\$99,024	\$73,517	\$17,606
Expenditures During FY 14:	\$90,110	\$78,009	\$15,616
Per Capita Revenue:	\$22	\$509	\$6
Per Capita Expenditures:	\$20	\$553	\$5
Revenues over (under) Expenditures:	\$8,914	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	9.89%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$8,914	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$2	\$16,057	\$8

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$13,857	\$70,102	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$33,802	\$9,874,041	\$
Per Capita Debt:	\$8	\$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: **Havana Township Cemetery District**

Unit Code: **060/005/04** County: **Mason**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$36,350**

Equalized Assessed Valuation: **\$63,297,297**

Population: **5,000**

Employees:

Full Time:

Part Time:

Salaries Paid:  \$

**Blended Component Units**

--

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$3,318	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$1	\$16,485	\$8
Revenue Collected During FY 14:	\$34,945	\$73,517	\$17,606
Expenditures During FY 14:	\$34,619	\$78,009	\$15,616
Per Capita Revenue:	\$7	\$509	\$6
Per Capita Expenditures:	\$7	\$553	\$5
Revenues over (under) Expenditures:	\$326	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	10.53%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$3,644	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$1	\$16,057	\$8

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$3,644	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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: **Haw Creek & Maquon Cemetery District**

Unit Code: **048/010/04** County: **Knox**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$59,080**

Equalized Assessed Valuation: **\$20,218,895**

Population: **1,100**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$26,841	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$24	\$16,485	\$8
Revenue Collected During FY 14:	\$19,497	\$73,517	\$17,606
Expenditures During FY 14:	\$24,192	\$78,009	\$15,616
Per Capita Revenue:	\$18	\$509	\$6
Per Capita Expenditures:	\$22	\$553	\$5
Revenues over (under) Expenditures:	-\$4,695	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	93.32%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$22,576	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$21	\$16,057	\$8

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$22,576	\$29,150	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$2,759,167	\$9,874,041	\$
Per Capita Debt:	\$3,942	\$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:	\$2,238,363	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$3,198	\$161,221	\$
Revenue Collected During FY 14:	\$452,778	\$4,741,753	\$
Expenditures During FY 14:	\$458,836	\$4,559,132	\$
Per Capita Revenue:	\$647	\$41,565	\$
Per Capita Expenditures:	\$655	\$48,218	\$
Operating Income (loss):	-\$6,058	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	482.50%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$2,213,889	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$3,163	\$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:	\$2,371,971	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$3,133	\$161,221	\$
Revenue Collected During FY 14:	\$243,589	\$4,741,753	\$
Expenditures During FY 14:	\$322,369	\$4,559,132	\$
Per Capita Revenue:	\$322	\$41,565	\$
Per Capita Expenditures:	\$426	\$48,218	\$
Operating Income (loss):	-\$78,780	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	711.36%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$2,293,191	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$3,029	\$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: **Herrin Mosquito Abatement District**

Unit Code: **100/010/11** County: **Williamson**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$32,000**

Equalized Assessed Valuation: **\$132,694,838**

Population: **12,900**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

**Blended Component Units**

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**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$5,200	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$	\$16,485	\$8
Revenue Collected During FY 14:	\$28,570	\$73,517	\$17,606
Expenditures During FY 14:	\$32,000	\$78,009	\$15,616
Per Capita Revenue:	\$2	\$509	\$6
Per Capita Expenditures:	\$2	\$553	\$5
Revenues over (under) Expenditures:	-\$3,430	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	5.53%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$1,770	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$	\$16,057	\$8

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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: **Highland Hills Sanitary District**

Unit Code: 022/040/16 County: Dupage

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$102,548

Equalized Assessed Valuation: \$130,000,000

Population: 2,000

Employees:

    Full Time:

    Part Time: 3

    Salaries Paid: \$54,446

**Blended Component Units**

Number Submitted = 1

Highland Hills Sanitary District

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$1,877	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$1	\$16,485	\$8
Revenue Collected During FY 14:	\$135,674	\$73,517	\$17,606
Expenditures During FY 14:	\$135,741	\$78,009	\$15,616
Per Capita Revenue:	\$68	\$509	\$6
Per Capita Expenditures:	\$68	\$553	\$5
Revenues over (under) Expenditures:	-\$67	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	1.33%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$1,810	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$1	\$16,057	\$8

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$1,810	\$29,150	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	\$3,893,117	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$1,947	\$161,221	\$
Revenue Collected During FY 14:	\$324,535	\$4,741,753	\$
Expenditures During FY 14:	\$494,767	\$4,559,132	\$
Per Capita Revenue:	\$162	\$41,565	\$
Per Capita Expenditures:	\$247	\$48,218	\$
Operating Income (loss):	-\$170,232	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	752.45%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$3,722,885	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$1,861	\$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: **Hill City Public Water District**

Unit Code: **028/005/37** County: **Franklin**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$84,061**

Equalized Assessed Valuation: **\$**

Population: **174**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$22,050**

**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:	\$453,823	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$2,608	\$161,221	\$
Revenue Collected During FY 14:	\$81,001	\$4,741,753	\$
Expenditures During FY 14:	\$84,061	\$4,559,132	\$
Per Capita Revenue:	\$466	\$41,565	\$
Per Capita Expenditures:	\$483	\$48,218	\$
Operating Income (loss):	-\$3,060	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	536.23%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$450,763	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$2,591	\$156,143	\$





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$4,915,592	\$9,874,041	\$
Per Capita Debt:	\$1,508	\$89,288	\$
General Obligation Debt over EAV:	5.51%	0.04%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Retained Earnings for FY 14:	\$5,297,302	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$1,625	\$161,221	\$
Revenue Collected During FY 14:	\$1,043,239	\$4,741,753	\$
Expenditures During FY 14:	\$1,145,267	\$4,559,132	\$
Per Capita Revenue:	\$320	\$41,565	\$
Per Capita Expenditures:	\$351	\$48,218	\$
Operating Income (loss):	-\$102,028	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	453.63%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$5,195,274	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$1,594	\$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:	\$	\$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: **Hurricane-S Hur-Shafter-Bear  
Grove #1 Multi Township Tax**

Unit Code: 026/010/24 County: Fayette

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$10,706

Equalized Assessed Valuation: \$18,908,537

Population: 1,649

Employees:

    Full Time: 10

    Part Time:

    Salaries Paid: \$7,975

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$17,041	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$10	\$16,485	\$8
Revenue Collected During FY 14:	\$10,194	\$73,517	\$17,606
Expenditures During FY 14:	\$9,201	\$78,009	\$15,616
Per Capita Revenue:	\$6	\$509	\$6
Per Capita Expenditures:	\$6	\$553	\$5
Revenues over (under) Expenditures:	\$993	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	196.00%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$18,034	\$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:	\$	\$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 Greater Than or Equal to 850,000**

**Local Government Profile**

Unit Name: **Illini Hospital District**

Unit Code: **081/010/08** County: **Rock Island**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$904,697**

Equalized Assessed Valuation: **\$499,512,691**

Population: **37,877**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$333,672	\$13,028,761	\$2,871,329
Per Capita Beginning Fund Balance:	\$9	\$308	\$35
Revenue Collected During FY 14:	\$904,701	\$11,180,846	\$4,024,088
Expenditures During FY 14:	\$904,697	\$10,465,918	\$3,750,020
Per Capita Revenue:	\$24	\$417	\$43
Per Capita Expenditures:	\$24	\$390	\$48
Revenues over (under) Expenditures:	\$4	\$714,928	\$211,951
Ratio of Fund Balance to Expenditures:	36.88%	166.74%	82.01%
Ending Fund Balance for FY 14:	\$333,676	\$13,713,051	\$3,110,342
Per Capita Ending Fund Balance:	\$9	\$334	\$37

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$6,652,591	\$281,900
Total Unrestricted Net Assets:	\$333,676	\$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:	\$6,375,000	\$25,146,943	\$814,407
Per Capita Debt:	\$168	\$163	\$12
General Obligation Debt over EAV:	1.28%	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: **Illini-Austin Multi Township Tax Assessment District**

Unit Code: **055/020/24** County: **Macon**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$16,820**

Equalized Assessed Valuation: **\$36,707,233**

Population: **2,200**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$41,621	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$19	\$16,485	\$8
Revenue Collected During FY 14:	\$5,614	\$73,517	\$17,606
Expenditures During FY 14:	\$1,466	\$78,009	\$15,616
Per Capita Revenue:	\$3	\$509	\$6
Per Capita Expenditures:	\$1	\$553	\$5
Revenues over (under) Expenditures:	\$4,148	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	3122.03%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$45,769	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$21	\$16,057	\$8

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$45,768	\$29,150	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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

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

#### Local Government Profile

Unit Name:	Illinois Municipal Electric Agency		
Unit Code:	083/010/29	County:	Sangamon
Fiscal Year End:	4/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$317,367,001		
Equalized Assessed Valuation:	\$1,000,000		
Population:	32		
Employees:			
Full Time:	28		
Part Time:			
Salaries Paid:	\$2,967,000		

#### Blended Component Units

Number Submitted = 1  
Illinois Municipal Electric Agency

#### 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:	\$1	\$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:	\$1	-\$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:	\$1,182,890,000	\$9,874,041	\$
Per Capita Debt:	\$36,965,313	\$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:	\$110,308,406	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$3,447,138	\$161,221	\$
Revenue Collected During FY 14:	\$326,237,646	\$4,741,753	\$
Expenditures During FY 14:	\$308,688,114	\$4,559,132	\$
Per Capita Revenue:	\$10,194,926	\$41,565	\$
Per Capita Expenditures:	\$9,646,504	\$48,218	\$
Operating Income (loss):	\$17,549,532	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	41.42%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$127,857,938	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$3,995,561	\$156,143	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

**Unit Name:** Illinois Public Energy Natural Gas Agency

**Unit Code:** 083/010/45      **County:** Sangamon

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

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$27,149,519

**Equalized Assessed Valuation:** \$1,000,000

**Population:** 13

**Employees:**

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

**Part Time:** \_\_\_\_\_

**Salaries Paid:** \_\_\_\_\_ \$

**Blended Component Units**

Number Submitted = 1

Illinois Public Energy Natural Gas Agency

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 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:	\$1	\$78,009	\$15,616
Per Capita Revenue:	\$	\$509	\$6
Per Capita Expenditures:	\$	\$553	\$5
Revenues over (under) Expenditures:	-\$1	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	-100.00%	61955.94%	116.77%
Ending Fund Balance for FY 14:	-\$1	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$	\$16,057	\$8

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$1	\$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:	\$229,899	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$17,685	\$161,221	\$
Revenue Collected During FY 14:	\$27,204,581	\$4,741,753	\$
Expenditures During FY 14:	\$27,145,476	\$4,559,132	\$
Per Capita Revenue:	\$2,092,660	\$41,565	\$
Per Capita Expenditures:	\$2,088,114	\$48,218	\$
Operating Income (loss):	\$59,105	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	1.06%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$289,004	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$22,231	\$156,143	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Imperial Valley Water Service District**

Unit Code: **060/010/19** County: **Mason**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$71,058**

Equalized Assessed Valuation: **\$328,998,602**

Population: **29,500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$21,357	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$1	\$16,485	\$8
Revenue Collected During FY 14:	\$49,743	\$73,517	\$17,606
Expenditures During FY 14:	\$47,867	\$78,009	\$15,616
Per Capita Revenue:	\$2	\$509	\$6
Per Capita Expenditures:	\$2	\$553	\$5
Revenues over (under) Expenditures:	\$1,876	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	48.54%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$23,233	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$1	\$16,057	\$8

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$23,234	\$29,150	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

**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:	\$1,662,779	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$50,387	\$161,221	\$
Revenue Collected During FY 14:	\$21,922,543	\$4,741,753	\$
Expenditures During FY 14:	\$21,635,536	\$4,559,132	\$
Per Capita Revenue:	\$664,319	\$41,565	\$
Per Capita Expenditures:	\$655,622	\$48,218	\$
Operating Income (loss):	\$287,007	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	9.01%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$1,949,786	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$59,084	\$156,143	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

Unit Code: **038/010/17** County: **Iroquois**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$148,600**

Equalized Assessed Valuation: **\$48,898,331**

Population: **31,355**

Employees:

    Full Time: **2**

    Part Time:

    Salaries Paid: **\$73,599**

**Blended Component Units**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$140,566	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$4	\$16,485	\$8
Revenue Collected During FY 14:	\$147,735	\$73,517	\$17,606
Expenditures During FY 14:	\$143,045	\$78,009	\$15,616
Per Capita Revenue:	\$5	\$509	\$6
Per Capita Expenditures:	\$5	\$553	\$5
Revenues over (under) Expenditures:	\$4,690	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	101.55%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$145,256	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$5	\$16,057	\$8

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$145,256	\$29,150	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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: **Irvington Sanitary District**

Unit Code: **095/020/16** County: **Washington**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$17,930**

Equalized Assessed Valuation: **\$5,772,185**

Population: **659**

Employees:

    Full Time:

    Part Time: **5**

    Salaries Paid: **\$1,800**

**Blended Component Units**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$465,857	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$707	\$16,485	\$8
Revenue Collected During FY 14:	\$35,552	\$73,517	\$17,606
Expenditures During FY 14:	\$17,930	\$78,009	\$15,616
Per Capita Revenue:	\$54	\$509	\$6
Per Capita Expenditures:	\$27	\$553	\$5
Revenues over (under) Expenditures:	\$17,622	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	2696.48%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$483,479	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$734	\$16,057	\$8

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$414,177	\$29,150	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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	\$
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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>
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# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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#### Enterprise Funds

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