



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **039/010/17** County: **Jackson**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$52,500**

Equalized Assessed Valuation: **\$811,503,620**

Population: **60,218**

Employees:

 Full Time: **1**

 Part Time:

 Salaries Paid: **\$35,525**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$211,744	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$4	\$16,485	\$8
Revenue Collected During FY 14:	\$80,315	\$73,517	\$17,606
Expenditures During FY 14:	\$66,480	\$78,009	\$15,616
Per Capita Revenue:	\$1	\$509	\$6
Per Capita Expenditures:	\$1	\$553	\$5
Revenues over (under) Expenditures:	\$13,835	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	339.32%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$225,579	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$4	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$21,614	\$12,572	\$
Total Unreserved Funds:	\$203,965	\$29,150	\$

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$69,029	\$9,874,041	\$
Per Capita Debt:	\$1	\$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:	\$411,416	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$7	\$161,221	\$
Revenue Collected During FY 14:	\$800,549	\$4,741,753	\$
Expenditures During FY 14:	\$930,026	\$4,559,132	\$
Per Capita Revenue:	\$13	\$41,565	\$
Per Capita Expenditures:	\$16	\$48,218	\$
Operating Income (loss):	-\$129,477	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	28.67%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$266,608	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$4	\$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:	\$2,761,617	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$144	\$161,221	\$
Revenue Collected During FY 14:	\$882,614	\$4,741,753	\$
Expenditures During FY 14:	\$623,013	\$4,559,132	\$
Per Capita Revenue:	\$46	\$41,565	\$
Per Capita Expenditures:	\$32	\$48,218	\$
Operating Income (loss):	\$259,601	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	507.12%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$3,159,393	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$164	\$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

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

Local Government Profile

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

Unit Code: **041/010/17** County: **Jefferson**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$163,368**

Equalized Assessed Valuation: **\$420,521,984**

Population: **38,827**

Employees:

 Full Time: **1**

 Part Time: **1**

 Salaries Paid: **\$59,306**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$225,140	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$6	\$16,485	\$8
Revenue Collected During FY 14:	\$109,918	\$73,517	\$17,606
Expenditures During FY 14:	\$106,944	\$78,009	\$15,616
Per Capita Revenue:	\$3	\$509	\$6
Per Capita Expenditures:	\$3	\$553	\$5
Revenues over (under) Expenditures:	\$2,974	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	213.30%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$228,114	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$6	\$16,057	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$105,584	\$5,839	\$
Total Unrestricted Net Assets:	\$121,813	\$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:	\$6,998,187	\$9,874,041	\$
Per Capita Debt:	\$309	\$89,288	\$
General Obligation Debt over EAV:	1.86%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$14,591,166	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$644	\$161,221	\$
Revenue Collected During FY 14:	\$28,528,700	\$4,741,753	\$
Expenditures During FY 14:	\$27,610,966	\$4,559,132	\$
Per Capita Revenue:	\$1,260	\$41,565	\$
Per Capita Expenditures:	\$1,220	\$48,218	\$
Operating Income (loss):	\$917,734	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	55.01%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$15,188,671	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$671	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **042/010/17** County: **Jersey**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$105,594**

Equalized Assessed Valuation: **\$343,529,561**

Population: **22,916**

Employees:

 Full Time: **2**

 Part Time:

 Salaries Paid: **\$83,158**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	-\$25,031	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	-\$1	\$16,485	\$8
Revenue Collected During FY 14:	\$136,967	\$73,517	\$17,606
Expenditures During FY 14:	\$162,888	\$78,009	\$15,616
Per Capita Revenue:	\$6	\$509	\$6
Per Capita Expenditures:	\$7	\$553	\$5
Revenues over (under) Expenditures:	-\$25,921	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	-31.28%	61955.94%	116.77%
Ending Fund Balance for FY 14:	-\$50,952	\$136,238	\$27,426
Per Capita Ending Fund Balance:	-\$2	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$5,903	\$12,572	\$
Total Unreserved Funds:	\$112,433	\$29,150	\$

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **JoDavies/Carroll Solid Waste Agency**

Unit Code: **043/010/39** County: **Jo Daviess**

Fiscal Year End: **11/30/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$14,000**

Equalized Assessed Valuation: **\$1,005,169,000**

Population: **38,000**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$15,519	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$	\$16,485	\$8
Revenue Collected During FY 14:	\$16,490	\$73,517	\$17,606
Expenditures During FY 14:	\$17,749	\$78,009	\$15,616
Per Capita Revenue:	\$	\$509	\$6
Per Capita Expenditures:	\$	\$553	\$5
Revenues over (under) Expenditures:	-\$1,259	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	80.34%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$14,260	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$	\$16,057	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$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: **Johnson County Soil And Water Conservation District**

Unit Code: **044/010/17** County: **Johnson**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$197,611**

Equalized Assessed Valuation: **\$110,014,688**

Population: **12,582**

Employees:

 Full Time: **2**

 Part Time:

 Salaries Paid: **\$50,806**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$135,674	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$11	\$16,485	\$8
Revenue Collected During FY 14:	\$73,746	\$73,517	\$17,606
Expenditures During FY 14:	\$84,805	\$78,009	\$15,616
Per Capita Revenue:	\$6	\$509	\$6
Per Capita Expenditures:	\$7	\$553	\$5
Revenues over (under) Expenditures:	-\$11,059	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	146.94%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$124,615	\$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:	\$4,586	\$12,572	\$
Total Unreserved Funds:	\$120,028	\$29,150	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Jonathan Creek-Lowe Multi Township Tax Assessment District

Unit Code: 070/020/24 **County:** Moultrie

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$22,811

Equalized Assessed Valuation: \$50,712,601

Population: 2,400

Employees:

Full Time:

Part Time: 3

Salaries Paid: \$330

Blended Component Units

Number Submitted = 1

Jonathan Creek-Lowe Multi Township Tax Asses

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$26,536	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$11	\$16,485	\$8
Revenue Collected During FY 14:	\$15,028	\$73,517	\$17,606
Expenditures During FY 14:	\$15,631	\$78,009	\$15,616
Per Capita Revenue:	\$6	\$509	\$6
Per Capita Expenditures:	\$7	\$553	\$5
Revenues over (under) Expenditures:	-\$603	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	165.91%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$25,933	\$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:	\$25,934	\$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: **Joppa Sanitary District**

Unit Code: **061/010/16** County: **Massac**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$52,390**

Equalized Assessed Valuation: **\$2,488,230**

Population: **378**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL 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:	\$202,842,915	\$25,146,943	\$814,407
Per Capita Debt:	\$387	\$163	\$12
General Obligation Debt over EAV:	1.59%	15.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$10,759,109	\$1,572,593	\$
Per Capita Beginning Retained Earnings for FY 14:	\$21	\$11	\$
Revenue Collected During FY 14:	\$919,899	\$318,843	\$
Expenditures During FY 14:	\$1,066,066	\$305,480	\$
Per Capita Revenue:	\$2	\$3	\$
Per Capita Expenditures:	\$2	\$3	\$
Operating Income (loss):	-\$146,167	\$13,363	\$
Ratio of Retained Earnings to Expenditures:	995.52%	229.53%	0.00%
Ending Retained Earnings for FY 14:	\$10,612,942	\$1,690,523	\$
Per Capita Ending Retained Earnings:	\$20	\$13	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL 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: **Kankakee Co. Public Building Commission**

Unit Code: **046/010/33** County: **Kankakee**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$102,489**

Equalized Assessed Valuation: **\$1,879,302,500**

Population: **112,120**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$339,839	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$3	\$16,485	\$8
Revenue Collected During FY 14:	\$23,479	\$73,517	\$17,606
Expenditures During FY 14:	\$23,556	\$78,009	\$15,616
Per Capita Revenue:	\$	\$509	\$6
Per Capita Expenditures:	\$	\$553	\$5
Revenues over (under) Expenditures:	-\$77	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	1442.36%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$339,762	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$3	\$16,057	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$317,826	\$70,102	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,760,000	\$9,874,041	\$
Per Capita Debt:	\$16	\$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:	\$1,213,000	\$9,874,041	\$
Per Capita Debt:	\$21	\$89,288	\$
General Obligation Debt over EAV:	0.19%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$127,261	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$2	\$161,221	\$
Revenue Collected During FY 14:	\$430,582	\$4,741,753	\$
Expenditures During FY 14:	\$440,884	\$4,559,132	\$
Per Capita Revenue:	\$7	\$41,565	\$
Per Capita Expenditures:	\$8	\$48,218	\$
Operating Income (loss):	-\$10,302	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	26.53%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$116,959	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$2	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Kaskaskia Port District**

Unit Code: **079/010/25** County: **Randolph**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$602,078**

Equalized Assessed Valuation: **\$**

Population: **1**

Employees:

 Full Time: **2**

 Part Time:

 Salaries Paid: **\$79,809**

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:	\$1	\$73,517	\$17,606
Expenditures During FY 14:	\$	\$78,009	\$15,616
Per Capita Revenue:	\$1	\$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:	\$1	\$16,057	\$8

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,389,327	\$9,874,041	\$
Per Capita Debt:	\$1,389,327	\$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:	\$2,488,858	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$2,488,858	\$161,221	\$
Revenue Collected During FY 14:	\$484,482	\$4,741,753	\$
Expenditures During FY 14:	\$602,078	\$4,559,132	\$
Per Capita Revenue:	\$484,482	\$41,565	\$
Per Capita Expenditures:	\$602,078	\$48,218	\$
Operating Income (loss):	-\$117,596	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	393.85%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$2,371,262	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$2,371,262	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$812,582	\$9,874,041	\$
Per Capita Debt:	\$18	\$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:	\$1,547,476	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$34	\$161,221	\$
Revenue Collected During FY 14:	\$1,258,047	\$4,741,753	\$
Expenditures During FY 14:	\$1,231,106	\$4,559,132	\$
Per Capita Revenue:	\$28	\$41,565	\$
Per Capita Expenditures:	\$27	\$48,218	\$
Operating Income (loss):	\$26,941	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	127.89%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$1,574,417	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$35	\$156,143	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Kewanee Airport Authority**

Unit Code: **037/010/03** County: **Henry**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$335,382**

Equalized Assessed Valuation: **\$75,281,869**

Population: **12,500**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$143,656	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$11	\$16,485	\$8
Revenue Collected During FY 14:	\$204,711	\$73,517	\$17,606
Expenditures During FY 14:	\$147,170	\$78,009	\$15,616
Per Capita Revenue:	\$16	\$509	\$6
Per Capita Expenditures:	\$12	\$553	\$5
Revenues over (under) Expenditures:	\$57,541	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	181.37%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$266,920	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$21	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$266,911	\$29,150	\$

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$297,981	\$9,874,041	\$
Per Capita Debt:	\$426	\$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:	\$329,312	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$470	\$161,221	\$
Revenue Collected During FY 14:	\$89,153	\$4,741,753	\$
Expenditures During FY 14:	\$29,007	\$4,559,132	\$
Per Capita Revenue:	\$127	\$41,565	\$
Per Capita Expenditures:	\$41	\$48,218	\$
Operating Income (loss):	\$60,146	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	1342.63%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$389,458	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$556	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$3,956,750	\$9,874,041	\$
Per Capita Debt:	\$152	\$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:	\$1,237,921	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$48	\$161,221	\$
Revenue Collected During FY 14:	\$1,577,311	\$4,741,753	\$
Expenditures During FY 14:	\$1,554,697	\$4,559,132	\$
Per Capita Revenue:	\$61	\$41,565	\$
Per Capita Expenditures:	\$60	\$48,218	\$
Operating Income (loss):	\$22,614	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	81.08%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$1,260,535	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$48	\$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: **Knox Co Soil And Water Conservation District**

Unit Code: **048/010/17** County: **Knox**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$184,900**

Equalized Assessed Valuation: **\$715,545,389**

Population: **52,078**

Employees:

 Full Time: **1**

 Part Time: **1**

 Salaries Paid: **\$61,473**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$282,845	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$5	\$16,485	\$8
Revenue Collected During FY 14:	\$405,420	\$73,517	\$17,606
Expenditures During FY 14:	\$407,947	\$78,009	\$15,616
Per Capita Revenue:	\$8	\$509	\$6
Per Capita Expenditures:	\$8	\$553	\$5
Revenues over (under) Expenditures:	-\$2,527	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	68.71%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$280,318	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$5	\$16,057	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$39,652	\$5,839	\$
Total Unrestricted Net Assets:	\$237,444	\$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: **Knox County Exposition and Auditorium Authority**

Unit Code: **048/005/09** County: **Knox**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$348,559**

Equalized Assessed Valuation: **\$**

Population: **52,906**

Employees:

 Full Time: **4**

 Part Time:

 Salaries Paid: **\$114,986**

Blended Component Units

Number Submitted = 1

ORPHEUM THEATRE OF GALESBURG, IL N

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:	\$1	\$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:	\$83,714	\$9,874,041	\$
Per Capita Debt:	\$2	\$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:	\$2,020,215	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$38	\$161,221	\$
Revenue Collected During FY 14:	\$435,789	\$4,741,753	\$
Expenditures During FY 14:	\$496,829	\$4,559,132	\$
Per Capita Revenue:	\$8	\$41,565	\$
Per Capita Expenditures:	\$9	\$48,218	\$
Operating Income (loss):	-\$61,040	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	394.34%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$1,959,175	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$37	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Knox County North Multi Township Tax Assessment District	
Unit Code:	048/070/24	County: Knox
Fiscal Year End:	12/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$139,350	
Equalized Assessed Valuation:	\$202,001,628	
Population:	7,952	
Employees:		
	Full Time:	2
	Part Time:	16
	Salaries Paid:	\$68,540

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$205,665	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$26	\$16,485	\$8
Revenue Collected During FY 14:	\$90,592	\$73,517	\$17,606
Expenditures During FY 14:	\$103,464	\$78,009	\$15,616
Per Capita Revenue:	\$11	\$509	\$6
Per Capita Expenditures:	\$13	\$553	\$5
Revenues over (under) Expenditures:	-\$12,872	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	186.51%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$192,973	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$24	\$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:	\$192,973	\$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: **Knox County South Multi Township Tax Assessment District**

Unit Code: **048/080/24** County: **Knox**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$175,000**

Equalized Assessed Valuation: **\$202,239,889**

Population: **14,500**

Employees:

 Full Time: **2**

 Part Time: **7**

 Salaries Paid: **\$70,957**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$200,335	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$14	\$16,485	\$8
Revenue Collected During FY 14:	\$40,559	\$73,517	\$17,606
Expenditures During FY 14:	\$84,314	\$78,009	\$15,616
Per Capita Revenue:	\$3	\$509	\$6
Per Capita Expenditures:	\$6	\$553	\$5
Revenues over (under) Expenditures:	-\$43,755	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	185.71%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$156,580	\$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 Less Than 850,000

Local Government Profile

Unit Name:	La Grange Highlands Sanitary District	
Unit Code:	016/100/16	County: Cook
Fiscal Year End:	5/31/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$2,070,400	
Equalized Assessed Valuation:	\$162,644,817	
Population:	5,500	
Employees:		
	Full Time:	4
	Part Time:	1
	Salaries Paid:	\$264,921

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$51,286	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$9	\$16,485	\$8
Revenue Collected During FY 14:	\$476,709	\$73,517	\$17,606
Expenditures During FY 14:	\$546,630	\$78,009	\$15,616
Per Capita Revenue:	\$87	\$509	\$6
Per Capita Expenditures:	\$99	\$553	\$5
Revenues over (under) Expenditures:	-\$69,921	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	-3.41%	61955.94%	116.77%
Ending Fund Balance for FY 14:	-\$18,635	\$136,238	\$27,426
Per Capita Ending Fund Balance:	-\$3	\$16,057	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,969	\$5,839	\$
Total Unrestricted Net Assets:	-\$61,436	\$70,102	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$37,776	\$9,874,041	\$
Per Capita Debt:	\$7	\$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:	\$10,647,867	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$1,936	\$161,221	\$
Revenue Collected During FY 14:	\$1,615,440	\$4,741,753	\$
Expenditures During FY 14:	\$1,404,142	\$4,559,132	\$
Per Capita Revenue:	\$294	\$41,565	\$
Per Capita Expenditures:	\$255	\$48,218	\$
Operating Income (loss):	\$211,298	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	773.37%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$10,859,165	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$1,974	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: La Moille-Clarion #5 Multi
Township Tax Assessment District

Unit Code: 006/005/24 **County:** Bureau

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$8,400

Equalized Assessed Valuation: \$32,644,288

Population: 1,551

Employees:

Full Time:

Part Time: 5

Salaries Paid: \$4,590

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$5,528	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$4	\$16,485	\$8
Revenue Collected During FY 14:	\$6,499	\$73,517	\$17,606
Expenditures During FY 14:	\$5,695	\$78,009	\$15,616
Per Capita Revenue:	\$4	\$509	\$6
Per Capita Expenditures:	\$4	\$553	\$5
Revenues over (under) Expenditures:	\$804	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	111.19%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$6,332	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$4	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$5,528	\$29,150	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$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: **Lake Bank-Two Mile Grove Cemetery District**

Unit Code: **054/010/04** County: **Logan**

Fiscal Year End: **7/1/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$29,935**

Equalized Assessed Valuation: **\$22,970,809**

Population: **785**

Employees:

 Full Time: **1**

 Part Time: **1**

 Salaries Paid: **\$4,685**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$47,302	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$60	\$16,485	\$8
Revenue Collected During FY 14:	\$15,357	\$73,517	\$17,606
Expenditures During FY 14:	\$12,042	\$78,009	\$15,616
Per Capita Revenue:	\$20	\$509	\$6
Per Capita Expenditures:	\$15	\$553	\$5
Revenues over (under) Expenditures:	\$3,315	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	420.34%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$50,617	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$64	\$16,057	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$298,012,360	\$25,146,943	\$814,407
Per Capita Debt:	\$419	\$163	\$12
General Obligation Debt over EAV:	1.29%	15.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$21,220,404	\$1,572,593	\$
Per Capita Beginning Retained Earnings for FY 14:	\$30	\$11	\$
Revenue Collected During FY 14:	\$4,042,793	\$318,843	\$
Expenditures During FY 14:	\$4,262,428	\$305,480	\$
Per Capita Revenue:	\$6	\$3	\$
Per Capita Expenditures:	\$6	\$3	\$
Operating Income (loss):	-\$219,635	\$13,363	\$
Ratio of Retained Earnings to Expenditures:	487.73%	229.53%	0.00%
Ending Retained Earnings for FY 14:	\$20,789,327	\$1,690,523	\$
Per Capita Ending Retained Earnings:	\$29	\$13	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lake Marian River Conservancy District**

Unit Code: 045/010/14 County: Kane

Fiscal Year End: 6/30/2014

Accounting Method: Cash

Appropriation or Budget: \$187,634

Equalized Assessed Valuation: \$16,372,615

Population: 1,870

Employees:

 Full Time:

 Part Time: 1

 Salaries Paid: \$7

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$159,197	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$85	\$16,485	\$8
Revenue Collected During FY 14:	\$21,836	\$73,517	\$17,606
Expenditures During FY 14:	\$3,247	\$78,009	\$15,616
Per Capita Revenue:	\$12	\$509	\$6
Per Capita Expenditures:	\$2	\$553	\$5
Revenues over (under) Expenditures:	\$18,589	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	5475.39%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$177,786	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$95	\$16,057	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$610,593	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$1,221	\$161,221	\$
Revenue Collected During FY 14:	\$188,377	\$4,741,753	\$
Expenditures During FY 14:	\$198,815	\$4,559,132	\$
Per Capita Revenue:	\$377	\$41,565	\$
Per Capita Expenditures:	\$398	\$48,218	\$
Operating Income (loss):	-\$10,438	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	301.87%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$600,155	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$1,200	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,625,000	\$9,874,041	\$
Per Capita Debt:	\$52	\$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:	\$45,020,635	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$1,452	\$161,221	\$
Revenue Collected During FY 14:	\$3,705,663	\$4,741,753	\$
Expenditures During FY 14:	\$4,617,597	\$4,559,132	\$
Per Capita Revenue:	\$120	\$41,565	\$
Per Capita Expenditures:	\$149	\$48,218	\$
Operating Income (loss):	-\$911,934	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	956.10%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$44,148,922	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$1,424	\$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:	\$12,604,504	\$25,146,943	\$814,407
Per Capita Debt:	\$536	\$163	\$12
General Obligation Debt over EAV:	0.00%	15.04%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lakeside Water District Public Water District**

Unit Code: **039/005/37** County: **Jackson**

Fiscal Year End: **9/30/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$518,420**

Equalized Assessed Valuation: **\$**

Population: **20,000**

Employees:

Full Time: **2**

Part Time: **1**

Salaries Paid: **\$70,731**

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:	\$936,000	\$9,874,041	\$
Per Capita Debt:	\$47	\$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:	\$1,742,329	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$87	\$161,221	\$
Revenue Collected During FY 14:	\$832,692	\$4,741,753	\$
Expenditures During FY 14:	\$518,420	\$4,559,132	\$
Per Capita Revenue:	\$42	\$41,565	\$
Per Capita Expenditures:	\$26	\$48,218	\$
Operating Income (loss):	\$314,272	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	396.71%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$2,056,601	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$103	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lamotte-Montgomery Multi
Township Tax Assessment District**

Unit Code: **017/010/24** County: **Crawford**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$18,489**

Equalized Assessed Valuation: **\$41,676,319**

Population: **4,008**

Employees:

 Full Time:

 Part Time: **8**

 Salaries Paid: **\$8,700**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$13,106	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$3	\$16,485	\$8
Revenue Collected During FY 14:	\$15,974	\$73,517	\$17,606
Expenditures During FY 14:	\$11,959	\$78,009	\$15,616
Per Capita Revenue:	\$4	\$509	\$6
Per Capita Expenditures:	\$3	\$553	\$5
Revenues over (under) Expenditures:	\$4,015	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	143.16%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$17,121	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$4	\$16,057	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,970	\$5,839	\$
Total Unrestricted Net Assets:	\$8,004	\$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: **Lanesville-Illiopolis Multi Township Tax Assessment District**

Unit Code: **083/030/24** County: **Sangamon**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$14,510**

Equalized Assessed Valuation: **\$40,078,475**

Population: **1,510**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$9,150**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$58,561	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$39	\$16,485	\$8
Revenue Collected During FY 14:	\$17,236	\$73,517	\$17,606
Expenditures During FY 14:	\$14,510	\$78,009	\$15,616
Per Capita Revenue:	\$11	\$509	\$6
Per Capita Expenditures:	\$10	\$553	\$5
Revenues over (under) Expenditures:	\$2,726	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	424.48%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$61,592	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$41	\$16,057	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$13,390	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$112	\$16,485	\$8
Revenue Collected During FY 14:	\$7,635	\$73,517	\$17,606
Expenditures During FY 14:	\$2,613	\$78,009	\$15,616
Per Capita Revenue:	\$64	\$509	\$6
Per Capita Expenditures:	\$22	\$553	\$5
Revenues over (under) Expenditures:	\$5,022	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	704.63%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$18,412	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$153	\$16,057	\$8

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Lawrence Co Soil And Water Conservation District

Unit Code: 051/010/17 **County:** Lawrence

Fiscal Year End: 6/30/2014

Accounting Method: Cash

Appropriation or Budget: \$119,538

Equalized Assessed Valuation: \$112,807,469

Population: 16,604

Employees:

Full Time: 1

Part Time:

Salaries Paid: \$30,160

Blended Component Units

Number Submitted = 1

Lawrence County Soil and Water Conservation D

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$165,091	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$10	\$16,485	\$8
Revenue Collected During FY 14:	\$2,250	\$73,517	\$17,606
Expenditures During FY 14:	\$78,920	\$78,009	\$15,616
Per Capita Revenue:	\$	\$509	\$6
Per Capita Expenditures:	\$5	\$553	\$5
Revenues over (under) Expenditures:	-\$76,670	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	112.04%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$88,421	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$5	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$8,843	\$12,572	\$
Total Unreserved Funds:	\$166,195	\$29,150	\$

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lee Center Cemetery District**

Unit Code: **052/010/04** County: **Lee**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$9,732**

Equalized Assessed Valuation: **\$7,029,839**

Population: **400**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$10,071	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$25	\$16,485	\$8
Revenue Collected During FY 14:	\$13,173	\$73,517	\$17,606
Expenditures During FY 14:	\$9,732	\$78,009	\$15,616
Per Capita Revenue:	\$33	\$509	\$6
Per Capita Expenditures:	\$24	\$553	\$5
Revenues over (under) Expenditures:	\$3,441	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	138.84%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$13,512	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$34	\$16,057	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **052/010/17** County: **Lee**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$118,715**

Equalized Assessed Valuation: **\$705,398,521**

Population: **34,858**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$68,124**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$159,627	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$5	\$16,485	\$8
Revenue Collected During FY 14:	\$103,680	\$73,517	\$17,606
Expenditures During FY 14:	\$120,996	\$78,009	\$15,616
Per Capita Revenue:	\$3	\$509	\$6
Per Capita Expenditures:	\$3	\$553	\$5
Revenues over (under) Expenditures:	-\$17,316	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	117.62%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$142,311	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$4	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$12,823	\$12,572	\$
Total Unreserved Funds:	\$129,488	\$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 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: **Lick Creek Public Water Service District**

Unit Code: 091/010/19 County: Union

Fiscal Year End: 12/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$461,600

Equalized Assessed Valuation: \$

Population: 2,400

Employees:

 Full Time: 2

 Part Time: 2

 Salaries Paid: \$118,016

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:	\$216,415	\$9,874,041	\$
Per Capita Debt:	\$90	\$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:	\$777,460	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$324	\$161,221	\$
Revenue Collected During FY 14:	\$436,137	\$4,741,753	\$
Expenditures During FY 14:	\$441,981	\$4,559,132	\$
Per Capita Revenue:	\$182	\$41,565	\$
Per Capita Expenditures:	\$184	\$48,218	\$
Operating Income (loss):	-\$5,844	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	174.58%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$771,616	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$322	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Limestone-Walters Public Water Service District**

Unit Code: **072/020/19** County: **Peoria**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$336,400**

Equalized Assessed Valuation: **\$44,640,810**

Population: **1,410**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL 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:	\$2,776,454	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$1,969	\$161,221	\$
Revenue Collected During FY 14:	\$316,697	\$4,741,753	\$
Expenditures During FY 14:	\$301,111	\$4,559,132	\$
Per Capita Revenue:	\$225	\$41,565	\$
Per Capita Expenditures:	\$214	\$48,218	\$
Operating Income (loss):	\$15,586	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	927.25%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$2,792,040	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$1,980	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$12,377,514	\$9,874,041	\$
Per Capita Debt:	\$825	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$12,887,534	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$859	\$161,221	\$
Revenue Collected During FY 14:	\$362,971	\$4,741,753	\$
Expenditures During FY 14:	\$917,583	\$4,559,132	\$
Per Capita Revenue:	\$24	\$41,565	\$
Per Capita Expenditures:	\$61	\$48,218	\$
Operating Income (loss):	-\$554,612	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	1344.07%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$12,332,922	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$822	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Litchfield Airport Authority**

Unit Code: **068/010/03** County: **Montgomery**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,054,707**

Equalized Assessed Valuation: **\$83,209,631**

Population: **6,815**

Employees:

 Full Time: **1**

 Part Time: **9**

 Salaries Paid: **\$60,327**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$208,012	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$31	\$16,485	\$8
Revenue Collected During FY 14:	\$283,129	\$73,517	\$17,606
Expenditures During FY 14:	\$335,052	\$78,009	\$15,616
Per Capita Revenue:	\$42	\$509	\$6
Per Capita Expenditures:	\$49	\$553	\$5
Revenues over (under) Expenditures:	-\$51,923	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	28.15%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$94,317	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$14	\$16,057	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$1,503,231	\$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:	\$150,000	\$9,874,041	\$
Per Capita Debt:	\$22	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lockport Heights Sanitary District**

Unit Code: **099/020/16** County: **Will**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$244,500**

Equalized Assessed Valuation: **\$14,681,587**

Population: **25,000**

Employees:

 Full Time: **3**

 Part Time:

 Salaries Paid: **\$4,200**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	-\$26,625	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	-\$1	\$16,485	\$8
Revenue Collected During FY 14:	\$186,236	\$73,517	\$17,606
Expenditures During FY 14:	\$68,189	\$78,009	\$15,616
Per Capita Revenue:	\$7	\$509	\$6
Per Capita Expenditures:	\$3	\$553	\$5
Revenues over (under) Expenditures:	\$118,047	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	134.07%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$91,422	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$4	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$637,062	\$29,150	\$

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$27,514	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$28	\$16,485	\$8
Revenue Collected During FY 14:	\$14,145	\$73,517	\$17,606
Expenditures During FY 14:	\$6,175	\$78,009	\$15,616
Per Capita Revenue:	\$14	\$509	\$6
Per Capita Expenditures:	\$6	\$553	\$5
Revenues over (under) Expenditures:	\$7,970	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	574.66%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$35,485	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$35	\$16,057	\$8

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Logan County Cemetery District**

Unit Code: 054/020/04 County: Logan

Fiscal Year End: 12/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$417,619

Equalized Assessed Valuation: \$419,152,095

Population: 29,746

Employees:

 Full Time: 5

 Part Time: 5

 Salaries Paid: \$155,282

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$417,667	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$14	\$16,485	\$8
Revenue Collected During FY 14:	\$403,931	\$73,517	\$17,606
Expenditures During FY 14:	\$383,157	\$78,009	\$15,616
Per Capita Revenue:	\$14	\$509	\$6
Per Capita Expenditures:	\$13	\$553	\$5
Revenues over (under) Expenditures:	\$20,774	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	114.43%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$438,441	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$15	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$15,472	\$12,572	\$
Total Unreserved Funds:	\$422,970	\$29,150	\$

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Logan-Trivoli #4 Multi Township
Tax Assessment District**

Unit Code: **072/025/24** County: **Peoria**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$15,300**

Equalized Assessed Valuation: **\$84,155,265**

Population: **4,213**

Employees:

 Full Time:

 Part Time: **7**

 Salaries Paid: **\$12,750**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$41,477	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$10	\$16,485	\$8
Revenue Collected During FY 14:	\$15,285	\$73,517	\$17,606
Expenditures During FY 14:	\$	\$78,009	\$15,616
Per Capita Revenue:	\$4	\$509	\$6
Per Capita Expenditures:	\$	\$553	\$5
Revenues over (under) Expenditures:	\$15,285	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	0.00%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$56,762	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$13	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$20,908	\$29,150	\$

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lost Lake Public Water District**

Unit Code: **071/005/37** County: **Ogle**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$476,500**

Equalized Assessed Valuation: **\$23,395,628**

Population: **1,411**

Employees:

 Full Time: **1**

 Part Time: **2**

 Salaries Paid: **\$103,392**

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,974,371	\$9,874,041	\$
Per Capita Debt:	\$1,399	\$89,288	\$
General Obligation Debt over EAV:	8.36%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$460,383	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$326	\$161,221	\$
Revenue Collected During FY 14:	\$598,423	\$4,741,753	\$
Expenditures During FY 14:	\$611,814	\$4,559,132	\$
Per Capita Revenue:	\$424	\$41,565	\$
Per Capita Expenditures:	\$434	\$48,218	\$
Operating Income (loss):	-\$13,391	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	73.06%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$446,992	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$317	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lost Nation New Landing River Conservancy District**

Unit Code: 071/010/14 County: Ogle

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$610,215

Equalized Assessed Valuation: \$16,625,384

Population: 1,000

Employees:

 Full Time:

 Part Time: 2

 Salaries Paid: \$19,090

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$239,339	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$239	\$16,485	\$8
Revenue Collected During FY 14:	\$144,466	\$73,517	\$17,606
Expenditures During FY 14:	\$267,546	\$78,009	\$15,616
Per Capita Revenue:	\$144	\$509	\$6
Per Capita Expenditures:	\$268	\$553	\$5
Revenues over (under) Expenditures:	-\$123,080	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	43.45%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$116,259	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$116	\$16,057	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lovejoy-Milford-Prairie Green-Stockland Multi Township Tax**

Unit Code: **038/050/24** County: **Iroquois**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$31,300**

Equalized Assessed Valuation: **\$40,993,492**

Population: **3,149**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$17,998**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$36,643	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$12	\$16,485	\$8
Revenue Collected During FY 14:	\$29,193	\$73,517	\$17,606
Expenditures During FY 14:	\$22,715	\$78,009	\$15,616
Per Capita Revenue:	\$9	\$509	\$6
Per Capita Expenditures:	\$7	\$553	\$5
Revenues over (under) Expenditures:	\$6,478	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	189.84%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$43,122	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$14	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$43,122	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lusk Creek River Conservancy District**

Unit Code: 076/020/14 County: Pope

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: \$7,590

Equalized Assessed Valuation: \$16,402,920

Population: 4,470

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$133,389	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$30	\$16,485	\$8
Revenue Collected During FY 14:	\$8,699	\$73,517	\$17,606
Expenditures During FY 14:	\$5,470	\$78,009	\$15,616
Per Capita Revenue:	\$2	\$509	\$6
Per Capita Expenditures:	\$1	\$553	\$5
Revenues over (under) Expenditures:	\$3,229	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	2497.59%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$136,618	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$31	\$16,057	\$8

Equity

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

Net Assets

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



FISCAL 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	\$