



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Mackinaw Valley Water Authority**

Unit Code: **090/010/41** County: **Tazewell**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$30,911**

Equalized Assessed Valuation: **\$265,158,110**

Population: **1,611**

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:	\$238,349	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$148	\$16,485	\$8
Revenue Collected During FY 14:	\$30,911	\$73,517	\$17,606
Expenditures During FY 14:	\$8,169	\$78,009	\$15,616
Per Capita Revenue:	\$19	\$509	\$6
Per Capita Expenditures:	\$5	\$553	\$5
Revenues over (under) Expenditures:	\$22,742	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	3196.12%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$261,091	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$162	\$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

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

Local Government Profile

Unit Name: **Macomb Airport Authority**

Unit Code: **062/010/03** County: **Mcdonough**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$884,875**

Equalized Assessed Valuation: **\$179,184,457**

Population: **21,500**

Employees:

 Full Time: **2**

 Part Time:

 Salaries Paid: **\$67,416**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$	\$16,485	\$8
Revenue Collected During FY 14:	\$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 YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$855,000	\$9,874,041	\$
Per Capita Debt:	\$40	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$3,415,528	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$159	\$161,221	\$
Revenue Collected During FY 14:	\$1,116,156	\$4,741,753	\$
Expenditures During FY 14:	\$768,346	\$4,559,132	\$
Per Capita Revenue:	\$52	\$41,565	\$
Per Capita Expenditures:	\$36	\$48,218	\$
Operating Income (loss):	\$347,810	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	489.80%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$3,763,338	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$175	\$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: **Macon Mosquito Abatement District**

Unit Code: **055/010/11** County: **Macon**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$387,200**

Equalized Assessed Valuation: **\$1,026,693,015**

Population: **109,278**

Employees:

Full Time: **2**

Part Time: **13**

Salaries Paid: **\$144,671**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$503,720	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$5	\$16,485	\$8
Revenue Collected During FY 14:	\$382,106	\$73,517	\$17,606
Expenditures During FY 14:	\$339,542	\$78,009	\$15,616
Per Capita Revenue:	\$3	\$509	\$6
Per Capita Expenditures:	\$3	\$553	\$5
Revenues over (under) Expenditures:	\$42,564	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	160.89%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$546,284	\$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:	\$249,289	\$5,839	\$
Total Unrestricted Net Assets:	\$296,995	\$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:	Macon Co Soil And Water Conservation District	
Unit Code:	055/010/17	County: Macon
Fiscal Year End:	6/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$201,281	
Equalized Assessed Valuation:	\$1,569,254,852	
Population:	110,730	
Employees:		
	Full Time:	3
	Part Time:	
	Salaries Paid:	\$123,429

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$429,133	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$4	\$16,485	\$8
Revenue Collected During FY 14:	\$592,542	\$73,517	\$17,606
Expenditures During FY 14:	\$587,238	\$78,009	\$15,616
Per Capita Revenue:	\$5	\$509	\$6
Per Capita Expenditures:	\$5	\$553	\$5
Revenues over (under) Expenditures:	\$5,304	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	73.64%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$432,452	\$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:	\$249,426	\$5,839	\$
Total Unrestricted Net Assets:	\$180,712	\$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:	\$	\$25,146,943	\$814,407
Per Capita Debt:	\$	\$163	\$12
General Obligation Debt over EAV:	0.00%	15.04%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Macoupin Co Soil And Water Conservation District	
Unit Code:	056/010/17	County: Macoupin
Fiscal Year End:	6/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$508,888	
Equalized Assessed Valuation:	\$587,186,079	
Population:	47,765	
Employees:		
	Full Time:	1
	Part Time:	
	Salaries Paid:	\$41,312

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$146,697	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$3	\$16,485	\$8
Revenue Collected During FY 14:	\$508,888	\$73,517	\$17,606
Expenditures During FY 14:	\$474,817	\$78,009	\$15,616
Per Capita Revenue:	\$11	\$509	\$6
Per Capita Expenditures:	\$10	\$553	\$5
Revenues over (under) Expenditures:	\$34,071	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	38.07%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$180,768	\$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:	\$37,985	\$5,839	\$
Total Unrestricted Net Assets:	\$142,783	\$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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Madison Co Mass Transit District**

Unit Code: **057/010/23** County: **Madison**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$78,527,175**

Equalized Assessed Valuation: **\$**

Population: **267,225**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$12,000**

Blended Component Units

Number Submitted = 1

Agency for Community Transit

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$30,730,339	\$13,028,761	\$2,871,329
Per Capita Beginning Fund Balance:	\$115	\$308	\$35
Revenue Collected During FY 14:	\$29,012,485	\$11,180,846	\$4,024,088
Expenditures During FY 14:	\$27,133,633	\$10,465,918	\$3,750,020
Per Capita Revenue:	\$109	\$417	\$43
Per Capita Expenditures:	\$102	\$390	\$48
Revenues over (under) Expenditures:	\$1,878,852	\$714,928	\$211,951
Ratio of Fund Balance to Expenditures:	120.18%	166.74%	82.01%
Ending Fund Balance for FY 14:	\$32,609,191	\$13,713,051	\$3,110,342
Per Capita Ending Fund Balance:	\$122	\$334	\$37

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,616,326	\$6,652,591	\$281,900
Total Unrestricted Net Assets:	\$23,992,865	\$4,598,326	\$2,230,625



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$12,352,275	\$1,572,593	\$
Per Capita Beginning Retained Earnings for FY 14:	\$46	\$11	\$
Revenue Collected During FY 14:	\$1,699,047	\$318,843	\$
Expenditures During FY 14:	\$189,119	\$305,480	\$
Per Capita Revenue:	\$6	\$3	\$
Per Capita Expenditures:	\$1	\$3	\$
Operating Income (loss):	\$1,509,928	\$13,363	\$
Ratio of Retained Earnings to Expenditures:	7329.88%	229.53%	0.00%
Ending Retained Earnings for FY 14:	\$13,862,203	\$1,690,523	\$
Per Capita Ending Retained Earnings:	\$52	\$13	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Madison Co Soil And Water Conservation District	
Unit Code:	057/010/17	County: Madison
Fiscal Year End:	6/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$139,388	
Equalized Assessed Valuation:	\$5,077,602,956	
Population:	269,282	
Employees:		
	Full Time:	1
	Part Time:	1
	Salaries Paid:	\$86,120

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$224,084	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$1	\$16,485	\$8
Revenue Collected During FY 14:	\$411,632	\$73,517	\$17,606
Expenditures During FY 14:	\$365,823	\$78,009	\$15,616
Per Capita Revenue:	\$2	\$509	\$6
Per Capita Expenditures:	\$1	\$553	\$5
Revenues over (under) Expenditures:	\$45,809	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	73.78%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$269,893	\$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:	\$11,370	\$5,839	\$
Total Unrestricted Net Assets:	\$258,048	\$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: **Malta-Milan Multi Township Tax Assessment District**

Unit Code: **019/015/24** County: **Dekalb**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$20,961**

Equalized Assessed Valuation: **\$56,509,745**

Population: **1,939**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$8,100**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$8,210	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$4	\$16,485	\$8
Revenue Collected During FY 14:	\$12,728	\$73,517	\$17,606
Expenditures During FY 14:	\$10,116	\$78,009	\$15,616
Per Capita Revenue:	\$7	\$509	\$6
Per Capita Expenditures:	\$5	\$553	\$5
Revenues over (under) Expenditures:	\$2,612	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	106.98%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$10,822	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$6	\$16,057	\$8

Equity

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

Net Assets

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



FISCAL 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: **Manlius-Greenville #2 Multi Township Tax Assessment District**

Unit Code: **006/040/24** County: **Bureau**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$10,725**

Equalized Assessed Valuation: **\$23,712,692**

Population: **348**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$5,000**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$1,696	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$5	\$16,485	\$8
Revenue Collected During FY 14:	\$9,542	\$73,517	\$17,606
Expenditures During FY 14:	\$8,883	\$78,009	\$15,616
Per Capita Revenue:	\$27	\$509	\$6
Per Capita Expenditures:	\$26	\$553	\$5
Revenues over (under) Expenditures:	\$659	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	26.51%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$2,355	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$7	\$16,057	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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:	\$	\$25,146,943	\$814,407
Per Capita Debt:	\$	\$163	\$12
General Obligation Debt over EAV:	0.00%	15.04%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **058/010/17** County: **Marion**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$91,191**

Equalized Assessed Valuation: **\$389,500,444**

Population: **38,622**

Employees:

 Full Time: **1**

 Part Time:

 Salaries Paid: **\$50,190**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$570,614	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$15	\$16,485	\$8
Revenue Collected During FY 14:	\$91,253	\$73,517	\$17,606
Expenditures During FY 14:	\$81,876	\$78,009	\$15,616
Per Capita Revenue:	\$2	\$509	\$6
Per Capita Expenditures:	\$2	\$553	\$5
Revenues over (under) Expenditures:	\$9,377	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	708.33%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$579,951	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$15	\$16,057	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$44,501	\$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: **Marshall-Putnam River Conservancy District**

Unit Code: **059/010/14** County: **Marshall**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$56,000**

Equalized Assessed Valuation: **\$404,473,069**

Population: **19,266**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$1,050**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$46,909	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$2	\$16,485	\$8
Revenue Collected During FY 14:	\$10,249	\$73,517	\$17,606
Expenditures During FY 14:	\$16,884	\$78,009	\$15,616
Per Capita Revenue:	\$1	\$509	\$6
Per Capita Expenditures:	\$1	\$553	\$5
Revenues over (under) Expenditures:	-\$6,635	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	238.53%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$40,274	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$2	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$40,274	\$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: **Mascoutah Surface Water District**

Unit Code: **088/010/22** County: **St. Clair**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$276,200**

Equalized Assessed Valuation: **\$113,261,484**

Population: **5,100**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$17,930**

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:	\$183,708	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$36	\$16,485	\$8
Revenue Collected During FY 14:	\$101,870	\$73,517	\$17,606
Expenditures During FY 14:	\$164,838	\$78,009	\$15,616
Per Capita Revenue:	\$20	\$509	\$6
Per Capita Expenditures:	\$32	\$553	\$5
Revenues over (under) Expenditures:	-\$62,968	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	73.25%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$120,740	\$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:	\$120,740	\$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:	\$7,449,858	\$9,874,041	\$
Per Capita Debt:	\$523	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$8,952,945	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$628	\$161,221	\$
Revenue Collected During FY 14:	\$22,234,481	\$4,741,753	\$
Expenditures During FY 14:	\$22,101,703	\$4,559,132	\$
Per Capita Revenue:	\$1,561	\$41,565	\$
Per Capita Expenditures:	\$1,551	\$48,218	\$
Operating Income (loss):	\$132,778	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	41.11%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$9,085,723	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$638	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Mason City Cemetery District**

Unit Code: **060/010/04** County: **Mason**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$16,500**

Equalized Assessed Valuation: **\$41,492,856**

Population: **3,060**

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:	\$15,749	\$73,517	\$17,606
Expenditures During FY 14:	\$15,409	\$78,009	\$15,616
Per Capita Revenue:	\$5	\$509	\$6
Per Capita Expenditures:	\$5	\$553	\$5
Revenues over (under) Expenditures:	\$340	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	2.21%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$340	\$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

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

Local Government Profile

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

Unit Code: **060/010/17** County: **Mason**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$93,760**

Equalized Assessed Valuation: **\$186,188,195**

Population: **14,248**

Employees:

 Full Time: **2**

 Part Time:

 Salaries Paid: **\$71,953**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$140,511	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$10	\$16,485	\$8
Revenue Collected During FY 14:	\$90,235	\$73,517	\$17,606
Expenditures During FY 14:	\$93,760	\$78,009	\$15,616
Per Capita Revenue:	\$6	\$509	\$6
Per Capita Expenditures:	\$7	\$553	\$5
Revenues over (under) Expenditures:	-\$3,525	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	146.10%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$136,986	\$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:	\$6,590	\$12,572	\$
Total Unreserved Funds:	\$133,921	\$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:	\$11,290,582	\$25,146,943	\$814,407
Per Capita Debt:	\$751	\$163	\$12
General Obligation Debt over EAV:	126.27%	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: **Massac Co Soil And Water Conservation District**

Unit Code: **061/010/17** County: **Massac**

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

Accounting Method: **Cash**

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

Equalized Assessed Valuation: **\$171,936,443**

Population: **15,206**

Employees:

 Full Time: **2**

 Part Time:

 Salaries Paid: **\$50,352**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$117,459	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$8	\$16,485	\$8
Revenue Collected During FY 14:	\$69,322	\$73,517	\$17,606
Expenditures During FY 14:	\$74,794	\$78,009	\$15,616
Per Capita Revenue:	\$5	\$509	\$6
Per Capita Expenditures:	\$5	\$553	\$5
Revenues over (under) Expenditures:	-\$5,472	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	149.73%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$111,987	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$7	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$21,830	\$12,572	\$
Total Unreserved Funds:	\$90,157	\$29,150	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **May-Sublette Multi Township Tax Assessment District**

Unit Code: **052/070/24** County: **Lee**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$30,339**

Equalized Assessed Valuation: **\$63,033,784**

Population: **1,080**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$11,580**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$20,690	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$19	\$16,485	\$8
Revenue Collected During FY 14:	\$20,704	\$73,517	\$17,606
Expenditures During FY 14:	\$21,479	\$78,009	\$15,616
Per Capita Revenue:	\$19	\$509	\$6
Per Capita Expenditures:	\$20	\$553	\$5
Revenues over (under) Expenditures:	-\$775	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	92.72%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$19,915	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$18	\$16,057	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$178,780	\$9,874,041	\$
Per Capita Debt:	\$298	\$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:	\$1,452,681	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$2,421	\$161,221	\$
Revenue Collected During FY 14:	\$209,321	\$4,741,753	\$
Expenditures During FY 14:	\$247,911	\$4,559,132	\$
Per Capita Revenue:	\$349	\$41,565	\$
Per Capita Expenditures:	\$413	\$48,218	\$
Operating Income (loss):	-\$38,590	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	570.40%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$1,414,091	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$2,357	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Mc Donough Co Soil And Water Conservation District**

Unit Code: **062/010/17** County: **Mcdonough**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$74,712**

Equalized Assessed Valuation: **\$464,827,041**

Population: **32,464**

Employees:

 Full Time: **1**

 Part Time:

 Salaries Paid: **\$33,197**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$233,578	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$7	\$16,485	\$8
Revenue Collected During FY 14:	\$87,967	\$73,517	\$17,606
Expenditures During FY 14:	\$74,712	\$78,009	\$15,616
Per Capita Revenue:	\$3	\$509	\$6
Per Capita Expenditures:	\$2	\$553	\$5
Revenues over (under) Expenditures:	\$13,255	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	330.64%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$247,025	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$8	\$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:	\$4,364,046	\$9,874,041	\$
Per Capita Debt:	\$134	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$73,180,163	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$2,254	\$161,221	\$
Revenue Collected During FY 14:	\$73,050,461	\$4,741,753	\$
Expenditures During FY 14:	\$70,150,571	\$4,559,132	\$
Per Capita Revenue:	\$2,250	\$41,565	\$
Per Capita Expenditures:	\$2,161	\$48,218	\$
Operating Income (loss):	\$2,899,890	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	108.50%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$76,113,753	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$2,345	\$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:	\$132,350,000	\$25,146,943	\$814,407
Per Capita Debt:	\$431	\$163	\$12
General Obligation Debt over EAV:	1.78%	15.04%	0.00%

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Mc Lean County Public Building Commission**

Unit Code: **064/005/33** County: **McLean**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,225,155**

Equalized Assessed Valuation: **\$3,618,081,186**

Population: **174,647**

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:	\$8,449,129	\$13,028,761	\$2,871,329
Per Capita Beginning Fund Balance:	\$48	\$308	\$35
Revenue Collected During FY 14:	\$3,656,343	\$11,180,846	\$4,024,088
Expenditures During FY 14:	\$3,225,155	\$10,465,918	\$3,750,020
Per Capita Revenue:	\$21	\$417	\$43
Per Capita Expenditures:	\$18	\$390	\$48
Revenues over (under) Expenditures:	\$431,188	\$714,928	\$211,951
Ratio of Fund Balance to Expenditures:	272.02%	166.74%	82.01%
Ending Fund Balance for FY 14:	\$8,773,200	\$13,713,051	\$3,110,342
Per Capita Ending Fund Balance:	\$50	\$334	\$37

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,652,591	\$281,900
Total Unrestricted Net Assets:	\$8,773,200	\$4,598,326	\$2,230,625



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$9,321,121	\$25,146,943	\$814,407
Per Capita Debt:	\$53	\$163	\$12
General Obligation Debt over EAV:	0.00%	15.04%	0.00%

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$40,851	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$142,429	\$4,741,753	\$
Expenditures During FY 14:	\$131,220	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$11,209	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	39.67%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$52,060	\$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: **McLean Co. Soil And Water Conservation District**

Unit Code: **064/010/17** County: **McLean**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$341,892**

Equalized Assessed Valuation: **\$37,241,042**

Population: **180,000**

Employees:

 Full Time: **3**

 Part Time:

 Salaries Paid: **\$118,371**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$426,479	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$2	\$16,485	\$8
Revenue Collected During FY 14:	\$407,532	\$73,517	\$17,606
Expenditures During FY 14:	\$341,892	\$78,009	\$15,616
Per Capita Revenue:	\$2	\$509	\$6
Per Capita Expenditures:	\$2	\$553	\$5
Revenues over (under) Expenditures:	\$65,640	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	143.94%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$492,119	\$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:	\$264,967	\$12,572	\$
Total Unreserved Funds:	\$227,152	\$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: **Meadow Brook Public Water Service District**

Unit Code: **057/013/19** County: **Madison**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$509,800**

Equalized Assessed Valuation: **\$1**

Population: **2,300**

Employees:

 Full Time: **1**

 Part Time: **11**

 Salaries Paid: **\$121,904**

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,896,468	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$825	\$161,221	\$
Revenue Collected During FY 14:	\$480,923	\$4,741,753	\$
Expenditures During FY 14:	\$518,674	\$4,559,132	\$
Per Capita Revenue:	\$209	\$41,565	\$
Per Capita Expenditures:	\$226	\$48,218	\$
Operating Income (loss):	-\$37,751	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	358.36%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$1,858,717	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$808	\$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: **Menard Cemetery District**

Unit Code: **065/010/04** County: **Menard**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$333,500**

Equalized Assessed Valuation: **\$236,788,478**

Population: **12,607**

Employees:

 Full Time: **4**

 Part Time: **11**

 Salaries Paid: **\$127,925**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$64,544	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$5	\$16,485	\$8
Revenue Collected During FY 14:	\$291,143	\$73,517	\$17,606
Expenditures During FY 14:	\$289,610	\$78,009	\$15,616
Per Capita Revenue:	\$23	\$509	\$6
Per Capita Expenditures:	\$23	\$553	\$5
Revenues over (under) Expenditures:	\$1,533	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	22.82%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$66,077	\$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:	\$66,077	\$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: **Menard #1 Road District**

Unit Code: **065/010/15** County: **Menard**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$106,075**

Equalized Assessed Valuation: **\$7,642,972**

Population: **305**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$16,779**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$58,001	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$190	\$16,485	\$8
Revenue Collected During FY 14:	\$57,642	\$73,517	\$17,606
Expenditures During FY 14:	\$50,929	\$78,009	\$15,616
Per Capita Revenue:	\$189	\$509	\$6
Per Capita Expenditures:	\$167	\$553	\$5
Revenues over (under) Expenditures:	\$6,713	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	127.07%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$64,714	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$212	\$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: **Menard #10 Road District**

Unit Code: **065/090/15** County: **Menard**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$76,500**

Equalized Assessed Valuation: **\$6,640,771**

Population: **139**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$11,208**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$34,998	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$252	\$16,485	\$8
Revenue Collected During FY 14:	\$62,220	\$73,517	\$17,606
Expenditures During FY 14:	\$70,917	\$78,009	\$15,616
Per Capita Revenue:	\$448	\$509	\$6
Per Capita Expenditures:	\$510	\$553	\$5
Revenues over (under) Expenditures:	-\$8,697	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	37.09%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$26,301	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$189	\$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:	\$26,665	\$9,874,041	\$
Per Capita Debt:	\$192	\$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: **Menard #2 Road District**

Unit Code: **065/020/15** County: **Menard**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$82,500**

Equalized Assessed Valuation: **\$14,221,376**

Population: **450**

Employees:

 Full Time: **2**

 Part Time: **8**

 Salaries Paid: **\$25,583**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$78,647	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$175	\$16,485	\$8
Revenue Collected During FY 14:	\$109,499	\$73,517	\$17,606
Expenditures During FY 14:	\$121,470	\$78,009	\$15,616
Per Capita Revenue:	\$243	\$509	\$6
Per Capita Expenditures:	\$270	\$553	\$5
Revenues over (under) Expenditures:	-\$11,971	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	54.89%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$66,676	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$148	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$66,677	\$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:	\$57,103	\$9,874,041	\$
Per Capita Debt:	\$127	\$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: **Menard #3 Road District**

Unit Code: **065/030/15** County: **Menard**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$84,500**

Equalized Assessed Valuation: **\$10,819,962**

Population: **12,607**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$18,979**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$32,408	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$3	\$16,485	\$8
Revenue Collected During FY 14:	\$117,430	\$73,517	\$17,606
Expenditures During FY 14:	\$140,356	\$78,009	\$15,616
Per Capita Revenue:	\$9	\$509	\$6
Per Capita Expenditures:	\$11	\$553	\$5
Revenues over (under) Expenditures:	-\$22,926	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	6.76%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$9,482	\$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:	\$9,382	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$5,000	\$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: **Menard #4 Road District**

Unit Code: **065/040/15** County: **Menard**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$432,000**

Equalized Assessed Valuation: **\$60,444,622**

Population: **12,607**

Employees:

 Full Time: **1**

 Part Time: **8**

 Salaries Paid: **\$50,916**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$223,848	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$18	\$16,485	\$8
Revenue Collected During FY 14:	\$438,654	\$73,517	\$17,606
Expenditures During FY 14:	\$508,202	\$78,009	\$15,616
Per Capita Revenue:	\$35	\$509	\$6
Per Capita Expenditures:	\$40	\$553	\$5
Revenues over (under) Expenditures:	-\$69,548	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	30.36%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$154,300	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$12	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$154,300	\$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: **Menard #5 Road District**

Unit Code: **065/050/15** County: **Menard**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$534,057**

Equalized Assessed Valuation: **\$16,226,861**

Population: **500**

Employees:

 Full Time: **2**

 Part Time: **7**

 Salaries Paid: **\$39,312**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$100,640	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$201	\$16,485	\$8
Revenue Collected During FY 14:	\$194,544	\$73,517	\$17,606
Expenditures During FY 14:	\$138,028	\$78,009	\$15,616
Per Capita Revenue:	\$389	\$509	\$6
Per Capita Expenditures:	\$276	\$553	\$5
Revenues over (under) Expenditures:	\$56,516	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	113.86%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$157,156	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$314	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$157,156	\$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: **Menard #6 Road District**

Unit Code: **065/060/15** County: **Menard**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$123,219**

Equalized Assessed Valuation: **\$43,704,143**

Population: **1,050**

Employees:

 Full Time: **1**

 Part Time: **5**

 Salaries Paid: **\$29,266**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$133,703	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$127	\$16,485	\$8
Revenue Collected During FY 14:	\$165,495	\$73,517	\$17,606
Expenditures During FY 14:	\$123,219	\$78,009	\$15,616
Per Capita Revenue:	\$158	\$509	\$6
Per Capita Expenditures:	\$117	\$553	\$5
Revenues over (under) Expenditures:	\$42,276	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	142.82%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$175,979	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$168	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$176,266	\$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:	\$26,000	\$9,874,041	\$
Per Capita Debt:	\$25	\$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: **Menard #7 Road District**

Unit Code: **065/070/15** County: **Menard**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$54,500**

Equalized Assessed Valuation: **\$6,133,842**

Population: **233**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$10,124**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$56,395	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$242	\$16,485	\$8
Revenue Collected During FY 14:	\$58,176	\$73,517	\$17,606
Expenditures During FY 14:	\$47,474	\$78,009	\$15,616
Per Capita Revenue:	\$250	\$509	\$6
Per Capita Expenditures:	\$204	\$553	\$5
Revenues over (under) Expenditures:	\$10,702	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	141.33%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$67,097	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$288	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$67,096	\$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:	\$7,887	\$9,874,041	\$
Per Capita Debt:	\$34	\$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: **Menard #9 Road District**

Unit Code: **065/080/15** County: **Menard**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$156,539**

Equalized Assessed Valuation: **\$10,000,000**

Population: **1,000**

Employees:

 Full Time: **2**

 Part Time: **4**

 Salaries Paid: **\$39,267**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$78,753	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$79	\$16,485	\$8
Revenue Collected During FY 14:	\$157,323	\$73,517	\$17,606
Expenditures During FY 14:	\$117,739	\$78,009	\$15,616
Per Capita Revenue:	\$157	\$509	\$6
Per Capita Expenditures:	\$118	\$553	\$5
Revenues over (under) Expenditures:	\$39,584	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	100.51%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$118,337	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$118	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$118,337	\$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:	\$54,533	\$9,874,041	\$
Per Capita Debt:	\$55	\$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: **Menard Co Soil And Water Conservation District**

Unit Code: **065/010/17** County: **Menard**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$230,062**

Equalized Assessed Valuation: **\$252,402,623**

Population: **12,607**

Employees:

 Full Time: **2**

 Part Time:

 Salaries Paid: **\$77,062**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$254,154	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$20	\$16,485	\$8
Revenue Collected During FY 14:	\$114,369	\$73,517	\$17,606
Expenditures During FY 14:	\$229,724	\$78,009	\$15,616
Per Capita Revenue:	\$9	\$509	\$6
Per Capita Expenditures:	\$18	\$553	\$5
Revenues over (under) Expenditures:	-\$115,355	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	60.42%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$138,799	\$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:	\$28,090	\$5,839	\$
Total Unrestricted Net Assets:	\$110,709	\$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: **Menominee-Rawlins-Vinegar Hill
Multi Township Tax Assessment**

Unit Code: 043/060/24 County: Jo Daviess

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$20,794

Equalized Assessed Valuation: \$61,433,987

Population: 1,941

Employees:

 Full Time:

 Part Time: 7

 Salaries Paid: \$12,360

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$4,406	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$2	\$16,485	\$8
Revenue Collected During FY 14:	\$16,853	\$73,517	\$17,606
Expenditures During FY 14:	\$15,583	\$78,009	\$15,616
Per Capita Revenue:	\$9	\$509	\$6
Per Capita Expenditures:	\$8	\$553	\$5
Revenues over (under) Expenditures:	\$1,270	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	36.42%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$5,676	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$3	\$16,057	\$8

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **066/010/17** County: **Mercer**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$226,570**

Equalized Assessed Valuation: **\$261,444,575**

Population: **16,434**

Employees:

 Full Time: **2**

 Part Time:

 Salaries Paid: **\$90,419**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$204,227	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$12	\$16,485	\$8
Revenue Collected During FY 14:	\$252,465	\$73,517	\$17,606
Expenditures During FY 14:	\$228,468	\$78,009	\$15,616
Per Capita Revenue:	\$15	\$509	\$6
Per Capita Expenditures:	\$14	\$553	\$5
Revenues over (under) Expenditures:	\$23,997	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	99.89%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$228,224	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$14	\$16,057	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Meredosia-Bluffs Rescue Squad District**

Unit Code: **069/010/27** County: **Morgan**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$174,286**

Equalized Assessed Valuation: **\$44,379,690**

Population: **24,000**

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:	\$294,578	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$12	\$16,485	\$8
Revenue Collected During FY 14:	\$75,724	\$73,517	\$17,606
Expenditures During FY 14:	\$57,721	\$78,009	\$15,616
Per Capita Revenue:	\$3	\$509	\$6
Per Capita Expenditures:	\$2	\$553	\$5
Revenues over (under) Expenditures:	\$18,003	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	360.98%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$208,363	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$9	\$16,057	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$113,539	\$70,102	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Metro East Sanitary District		
Unit Code:	088/040/16	County:	St. Clair
Fiscal Year End:	12/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,165,386		
Equalized Assessed Valuation:	\$732,857,178		
Population:	250,000		
Employees:			
	Full Time:	59	
	Part Time:	1	
	Salaries Paid:	\$3,148,234	

Blended Component Units	
Number Submitted =	1
Lansdowne Sewer system	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$8,584,525	\$13,028,761	\$2,871,329
Per Capita Beginning Fund Balance:	\$34	\$308	\$35
Revenue Collected During FY 14:	\$4,539,822	\$11,180,846	\$4,024,088
Expenditures During FY 14:	\$4,820,226	\$10,465,918	\$3,750,020
Per Capita Revenue:	\$18	\$417	\$43
Per Capita Expenditures:	\$19	\$390	\$48
Revenues over (under) Expenditures:	-\$280,404	\$714,928	\$211,951
Ratio of Fund Balance to Expenditures:	172.28%	166.74%	82.01%
Ending Fund Balance for FY 14:	\$8,304,121	\$13,713,051	\$3,110,342
Per Capita Ending Fund Balance:	\$33	\$334	\$37

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,047,391	\$6,652,591	\$281,900
Total Unrestricted Net Assets:	\$3,064,220	\$4,598,326	\$2,230,625



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$2,444,637	\$25,146,943	\$814,407
Per Capita Debt:	\$10	\$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:	\$6,377,767	\$1,572,593	\$
Per Capita Beginning Retained Earnings for FY 14:	\$26	\$11	\$
Revenue Collected During FY 14:	\$2,842,238	\$318,843	\$
Expenditures During FY 14:	\$2,985,790	\$305,480	\$
Per Capita Revenue:	\$11	\$3	\$
Per Capita Expenditures:	\$12	\$3	\$
Operating Income (loss):	-\$143,552	\$13,363	\$
Ratio of Retained Earnings to Expenditures:	208.80%	229.53%	0.00%
Ending Retained Earnings for FY 14:	\$6,234,215	\$1,690,523	\$
Per Capita Ending Retained Earnings:	\$25	\$13	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$64,606	\$25,146,943	\$814,407
Per Capita Debt:	\$	\$163	\$12
General Obligation Debt over EAV:	0.00%	15.04%	0.00%

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$50,619,586	\$25,146,943	\$814,407
Per Capita Debt:	\$190	\$163	\$12
General Obligation Debt over EAV:	0.00%	15.04%	0.00%

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Metropolitan Airport Authority**

Unit Code: 081/010/03 County: Rock Island

Fiscal Year End: 6/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$37,736,765

Equalized Assessed Valuation: \$1,838,725,927

Population: 1

Employees:

 Full Time: 72

 Part Time: 13

 Salaries Paid: \$4,234,595

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$24,654,646	\$9,874,041	\$
Per Capita Debt:	\$24,654,646	\$89,288	\$
General Obligation Debt over EAV:	1.24%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$104,242,177	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$104,242,177	\$161,221	\$
Revenue Collected During FY 14:	\$15,114,997	\$4,741,753	\$
Expenditures During FY 14:	\$20,325,071	\$4,559,132	\$
Per Capita Revenue:	\$15,114,997	\$41,565	\$
Per Capita Expenditures:	\$20,325,071	\$48,218	\$
Operating Income (loss):	-\$5,210,074	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	492.78%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$100,157,430	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$100,157,430	\$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:	\$52,680,617	\$9,874,041	\$
Per Capita Debt:	\$280	\$89,288	\$
General Obligation Debt over EAV:	0.11%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$122,946,331	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$652	\$161,221	\$
Revenue Collected During FY 14:	\$14,694,593	\$4,741,753	\$
Expenditures During FY 14:	\$11,813,486	\$4,559,132	\$
Per Capita Revenue:	\$78	\$41,565	\$
Per Capita Expenditures:	\$63	\$48,218	\$
Operating Income (loss):	\$2,881,107	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	1075.65%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$127,072,057	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$674	\$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: **Middlefork-Pilot Multi Township
Tax Assessment District**

Unit Code: 092/020/24 County: Vermilion

Fiscal Year End: 12/31/2014

Accounting Method: Cash

Appropriation or Budget: \$23,000

Equalized Assessed Valuation: \$57,606,674

Population: 2,045

Employees:

 Full Time:

 Part Time: 1

 Salaries Paid: \$8,000

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$11,500	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$6	\$16,485	\$8
Revenue Collected During FY 14:	\$22,889	\$73,517	\$17,606
Expenditures During FY 14:	\$16,000	\$78,009	\$15,616
Per Capita Revenue:	\$11	\$509	\$6
Per Capita Expenditures:	\$8	\$553	\$5
Revenues over (under) Expenditures:	\$6,889	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	114.93%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$18,389	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$9	\$16,057	\$8

Equity

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

Net Assets

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



FISCAL 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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Midlothian-Markham Water Service District**

Unit Code: 016/010/19 County: Cook

Fiscal Year End: 12/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$3,152,768

Equalized Assessed Valuation: \$

Population: 35,000

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:	\$972,547	\$13,028,761	\$2,871,329
Per Capita Beginning Fund Balance:	\$28	\$308	\$35
Revenue Collected During FY 14:	\$2,929,231	\$11,180,846	\$4,024,088
Expenditures During FY 14:	\$3,073,839	\$10,465,918	\$3,750,020
Per Capita Revenue:	\$84	\$417	\$43
Per Capita Expenditures:	\$88	\$390	\$48
Revenues over (under) Expenditures:	-\$144,608	\$714,928	\$211,951
Ratio of Fund Balance to Expenditures:	26.94%	166.74%	82.01%
Ending Fund Balance for FY 14:	\$827,939	\$13,713,051	\$3,110,342
Per Capita Ending Fund Balance:	\$24	\$334	\$37

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,652,591	\$281,900
Total Unrestricted Net Assets:	\$202,205	\$4,598,326	\$2,230,625



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Mill Creek Public Water District**

Unit Code: **001/005/37** County: **Adams**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,510,083**

Equalized Assessed Valuation: **\$**

Population: **2,000**

Employees:

 Full Time: **5**

 Part Time: **1**

 Salaries Paid: **\$218,382**

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:	\$3,185,000	\$9,874,041	\$
Per Capita Debt:	\$1,593	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$5,077,715	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$2,539	\$161,221	\$
Revenue Collected During FY 14:	\$1,190,604	\$4,741,753	\$
Expenditures During FY 14:	\$923,650	\$4,559,132	\$
Per Capita Revenue:	\$595	\$41,565	\$
Per Capita Expenditures:	\$462	\$48,218	\$
Operating Income (loss):	\$266,954	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	564.99%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$5,218,516	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$2,609	\$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: **Mill Creek Water Service District**

Unit Code: **045/005/19** County: **Kane**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,601,408**

Equalized Assessed Valuation: **\$209,509,394**

Population: **2,200**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$18,000**

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:	\$	\$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:	\$462,253	\$9,874,041	\$
Per Capita Debt:	\$210	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$19,188,218	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$8,722	\$161,221	\$
Revenue Collected During FY 14:	\$2,341,531	\$4,741,753	\$
Expenditures During FY 14:	\$2,237,123	\$4,559,132	\$
Per Capita Revenue:	\$1,064	\$41,565	\$
Per Capita Expenditures:	\$1,017	\$48,218	\$
Operating Income (loss):	\$104,408	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	862.39%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$19,292,626	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$8,769	\$156,143	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Miracle Manor-Bellemore Place
Street Lighting District**

Unit Code: **057/010/18** County: **Madison**

Fiscal Year End: **9/1/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$18,000**

Equalized Assessed Valuation: **\$6,990,780**

Population: **972**

Employees:

 Full Time: **3**

 Part Time:

 Salaries Paid: **\$900**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$42,211	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$43	\$16,485	\$8
Revenue Collected During FY 14:	\$12,043	\$73,517	\$17,606
Expenditures During FY 14:	\$8,087	\$78,009	\$15,616
Per Capita Revenue:	\$12	\$509	\$6
Per Capita Expenditures:	\$8	\$553	\$5
Revenues over (under) Expenditures:	\$3,956	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	570.88%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$46,167	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$47	\$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:	\$115,000	\$9,874,041	\$
Per Capita Debt:	\$26	\$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:	\$1,226,583	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$278	\$161,221	\$
Revenue Collected During FY 14:	\$492,617	\$4,741,753	\$
Expenditures During FY 14:	\$480,894	\$4,559,132	\$
Per Capita Revenue:	\$112	\$41,565	\$
Per Capita Expenditures:	\$109	\$48,218	\$
Operating Income (loss):	\$11,723	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	257.50%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$1,238,306	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$281	\$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:	\$2,585,039	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$514	\$161,221	\$
Revenue Collected During FY 14:	\$1,024,037	\$4,741,753	\$
Expenditures During FY 14:	\$1,164,112	\$4,559,132	\$
Per Capita Revenue:	\$204	\$41,565	\$
Per Capita Expenditures:	\$232	\$48,218	\$
Operating Income (loss):	-\$140,075	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	210.03%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$2,444,964	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$487	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Mitchellville Water Service District**

Unit Code: **082/010/19** County: **Saline**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$368,100**

Equalized Assessed Valuation: **\$**

Population: **2,000**

Employees:

 Full Time:

 Part Time: **7**

 Salaries Paid: **\$67,657**

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$314,865	\$9,874,041	\$
Per Capita Debt:	\$157	\$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:	\$663,714	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$332	\$161,221	\$
Revenue Collected During FY 14:	\$597,232	\$4,741,753	\$
Expenditures During FY 14:	\$443,916	\$4,559,132	\$
Per Capita Revenue:	\$299	\$41,565	\$
Per Capita Expenditures:	\$222	\$48,218	\$
Operating Income (loss):	\$153,316	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	184.05%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$817,030	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$409	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Mona-Rogers-Pella-Brenton Multi Township Tax Assessment District**

Unit Code: 027/005/24 County: Ford

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$10,552

Equalized Assessed Valuation: \$35,827,508

Population: 1,932

Employees:

 Full Time:

 Part Time: 1

 Salaries Paid: \$7,841

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$17,145	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$9	\$16,485	\$8
Revenue Collected During FY 14:	\$10,539	\$73,517	\$17,606
Expenditures During FY 14:	\$10,719	\$78,009	\$15,616
Per Capita Revenue:	\$5	\$509	\$6
Per Capita Expenditures:	\$6	\$553	\$5
Revenues over (under) Expenditures:	-\$180	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	158.27%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$16,965	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$9	\$16,057	\$8

Equity

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

Net Assets

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



FISCAL 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: **Monroe #1 Road District**

Unit Code: **067/010/15** County: **Monroe**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$402,761**

Equalized Assessed Valuation: **\$20,760,136**

Population: **896**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$33,382**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$255,590	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$285	\$16,485	\$8
Revenue Collected During FY 14:	\$197,729	\$73,517	\$17,606
Expenditures During FY 14:	\$146,103	\$78,009	\$15,616
Per Capita Revenue:	\$221	\$509	\$6
Per Capita Expenditures:	\$163	\$553	\$5
Revenues over (under) Expenditures:	\$51,626	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	210.27%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$307,216	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$343	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$129,023	\$12,572	\$
Total Unreserved Funds:	\$195,458	\$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: **Monroe #10 Road District**

Unit Code: **067/100/15** County: **Monroe**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$249,500**

Equalized Assessed Valuation: **\$9,004,034**

Population: **341**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$43,190**

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:	\$106,390	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$312	\$16,485	\$8
Revenue Collected During FY 14:	\$255,401	\$73,517	\$17,606
Expenditures During FY 14:	\$235,447	\$78,009	\$15,616
Per Capita Revenue:	\$749	\$509	\$6
Per Capita Expenditures:	\$690	\$553	\$5
Revenues over (under) Expenditures:	\$19,954	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	53.66%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$126,344	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$371	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$122,036	\$12,572	\$
Total Unreserved Funds:	\$61,398	\$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: **Monroe #2 Road District**

Unit Code: **067/020/15** County: **Monroe**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$352,250**

Equalized Assessed Valuation: **\$32,695,991**

Population: **1,373**

Employees:

 Full Time:

 Part Time: **7**

 Salaries Paid: **\$69,237**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$134,828	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$98	\$16,485	\$8
Revenue Collected During FY 14:	\$269,313	\$73,517	\$17,606
Expenditures During FY 14:	\$284,234	\$78,009	\$15,616
Per Capita Revenue:	\$196	\$509	\$6
Per Capita Expenditures:	\$207	\$553	\$5
Revenues over (under) Expenditures:	-\$14,921	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	42.19%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$119,907	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$87	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$106,660	\$12,572	\$
Total Unreserved Funds:	\$43,825	\$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:	\$25,420	\$9,874,041	\$
Per Capita Debt:	\$19	\$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: **Monroe #3 Road District**

Unit Code: **067/030/15** County: **Monroe**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$386,450**

Equalized Assessed Valuation: **\$37,204,989**

Population: **1,717**

Employees:

 Full Time:

 Part Time: **8**

 Salaries Paid: **\$43,146**

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:	\$205,387	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$120	\$16,485	\$8
Revenue Collected During FY 14:	\$257,626	\$73,517	\$17,606
Expenditures During FY 14:	\$234,330	\$78,009	\$15,616
Per Capita Revenue:	\$150	\$509	\$6
Per Capita Expenditures:	\$136	\$553	\$5
Revenues over (under) Expenditures:	\$23,296	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	97.59%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$228,683	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$133	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$142,836	\$12,572	\$
Total Unreserved Funds:	\$100,875	\$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: **Monroe #4 Road District**

Unit Code: **067/040/15** County: **Monroe**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$230,500**

Equalized Assessed Valuation: **\$16,352,104**

Population: **887**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$45,682**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$110,466	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$125	\$16,485	\$8
Revenue Collected During FY 14:	\$191,661	\$73,517	\$17,606
Expenditures During FY 14:	\$190,403	\$78,009	\$15,616
Per Capita Revenue:	\$216	\$509	\$6
Per Capita Expenditures:	\$215	\$553	\$5
Revenues over (under) Expenditures:	\$1,258	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	58.68%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$111,724	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$126	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$84,380	\$12,572	\$
Total Unreserved Funds:	\$29,975	\$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: **Monroe #5 Road District**

Unit Code: **067/050/15** County: **Monroe**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$584,200**

Equalized Assessed Valuation: **\$51,815,185**

Population: **1,937**

Employees:

 Full Time:

 Part Time: **8**

 Salaries Paid: **\$88,898**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$286,947	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$148	\$16,485	\$8
Revenue Collected During FY 14:	\$383,953	\$73,517	\$17,606
Expenditures During FY 14:	\$413,906	\$78,009	\$15,616
Per Capita Revenue:	\$198	\$509	\$6
Per Capita Expenditures:	\$214	\$553	\$5
Revenues over (under) Expenditures:	-\$29,953	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	62.09%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$256,994	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$133	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$164,631	\$12,572	\$
Total Unreserved Funds:	\$76,476	\$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: **Monroe #6 Road District**

Unit Code: **067/060/15** County: **Monroe**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$640,800**

Equalized Assessed Valuation: **\$55,123,727**

Population: **2,132**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$73,205**

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:	\$327,027	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$153	\$16,485	\$8
Revenue Collected During FY 14:	\$379,239	\$73,517	\$17,606
Expenditures During FY 14:	\$278,062	\$78,009	\$15,616
Per Capita Revenue:	\$178	\$509	\$6
Per Capita Expenditures:	\$130	\$553	\$5
Revenues over (under) Expenditures:	\$101,177	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	154.00%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$428,204	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$201	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$188,771	\$12,572	\$
Total Unreserved Funds:	\$261,982	\$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: **Monroe #7 Road District**

Unit Code: **067/070/15** County: **Monroe**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$210,800**

Equalized Assessed Valuation: **\$27,659,763**

Population: **1,321**

Employees:

 Full Time:

 Part Time: **13**

 Salaries Paid: **\$70,199**

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:	\$41,085	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$31	\$16,485	\$8
Revenue Collected During FY 14:	\$250,257	\$73,517	\$17,606
Expenditures During FY 14:	\$246,388	\$78,009	\$15,616
Per Capita Revenue:	\$189	\$509	\$6
Per Capita Expenditures:	\$187	\$553	\$5
Revenues over (under) Expenditures:	\$3,869	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	18.25%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$44,954	\$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:	\$18,456	\$12,572	\$
Total Unreserved Funds:	\$32,578	\$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: **Monroe #8 Road District**

Unit Code: **067/080/15** County: **Monroe**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$216,650**

Equalized Assessed Valuation: **\$14,182,191**

Population: **584**

Employees:

 Full Time:

 Part Time: **8**

 Salaries Paid: **\$39,849**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$77,163	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$132	\$16,485	\$8
Revenue Collected During FY 14:	\$232,437	\$73,517	\$17,606
Expenditures During FY 14:	\$239,531	\$78,009	\$15,616
Per Capita Revenue:	\$398	\$509	\$6
Per Capita Expenditures:	\$410	\$553	\$5
Revenues over (under) Expenditures:	-\$7,094	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	29.25%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$70,069	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$120	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$70,974	\$12,572	\$
Total Unreserved Funds:	\$24,206	\$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:	\$41,534	\$9,874,041	\$
Per Capita Debt:	\$71	\$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: **Monroe #9 Road District**

Unit Code: **067/090/15** County: **Monroe**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$204,500**

Equalized Assessed Valuation: **\$8,851,818**

Population: **252**

Employees:

 Full Time:

 Part Time: **7**

 Salaries Paid: **\$36,299**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$120,039	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$476	\$16,485	\$8
Revenue Collected During FY 14:	\$137,718	\$73,517	\$17,606
Expenditures During FY 14:	\$124,942	\$78,009	\$15,616
Per Capita Revenue:	\$547	\$509	\$6
Per Capita Expenditures:	\$496	\$553	\$5
Revenues over (under) Expenditures:	\$12,776	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	106.30%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$132,815	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$527	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$112,037	\$12,572	\$
Total Unreserved Funds:	\$4,420	\$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: **Monroe Co Public Building Commission**

Unit Code: **067/010/33** County: **Monroe**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$66,199**

Equalized Assessed Valuation: **\$748,167,488**

Population: **27,700**

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:	\$62,551	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$2	\$16,485	\$8
Revenue Collected During FY 14:	\$34,519	\$73,517	\$17,606
Expenditures During FY 14:	\$66,198	\$78,009	\$15,616
Per Capita Revenue:	\$1	\$509	\$6
Per Capita Expenditures:	\$2	\$553	\$5
Revenues over (under) Expenditures:	-\$31,679	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	46.64%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$30,872	\$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:	\$30,872	\$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: **Monroe Co Soil And Water Conservation District**

Unit Code: **067/010/17** County: **Monroe**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$90,000**

Equalized Assessed Valuation: **\$658,000,000**

Population: **32,100**

Employees:

 Full Time: **1**

 Part Time:

 Salaries Paid: **\$31,820**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$226,215	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$7	\$16,485	\$8
Revenue Collected During FY 14:	\$97,447	\$73,517	\$17,606
Expenditures During FY 14:	\$60,300	\$78,009	\$15,616
Per Capita Revenue:	\$3	\$509	\$6
Per Capita Expenditures:	\$2	\$553	\$5
Revenues over (under) Expenditures:	\$37,147	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	436.75%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$263,362	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$8	\$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:	\$263,361	\$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: **Montgomery Co Soil And Water Conservation District**

Unit Code: **068/010/17** County: **Montgomery**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$173,263**

Equalized Assessed Valuation: **\$**

Population: **30,392**

Employees:

 Full Time: **2**

 Part Time:

 Salaries Paid: **\$80,193**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$205,562	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$7	\$16,485	\$8
Revenue Collected During FY 14:	\$304,596	\$73,517	\$17,606
Expenditures During FY 14:	\$285,618	\$78,009	\$15,616
Per Capita Revenue:	\$10	\$509	\$6
Per Capita Expenditures:	\$9	\$553	\$5
Revenues over (under) Expenditures:	\$18,978	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	66.24%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$189,185	\$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:	\$41,518	\$5,839	\$
Total Unrestricted Net Assets:	\$147,667	\$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: **Morgan #1 Road District**

Unit Code: **069/010/15** County: **Morgan**

Fiscal Year End: **3/27/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$776,304**

Equalized Assessed Valuation: **\$20,907,916**

Population: **800**

Employees:

 Full Time: **2**

 Part Time: **7**

 Salaries Paid: **\$78,115**

Blended Component Units

Number Submitted = 1

Morgan #1 Road District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$103,625	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$130	\$16,485	\$8
Revenue Collected During FY 14:	\$287,529	\$73,517	\$17,606
Expenditures During FY 14:	\$308,632	\$78,009	\$15,616
Per Capita Revenue:	\$359	\$509	\$6
Per Capita Expenditures:	\$386	\$553	\$5
Revenues over (under) Expenditures:	-\$21,103	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	26.74%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$82,522	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$103	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$82,522	\$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:	\$139,875	\$9,874,041	\$
Per Capita Debt:	\$175	\$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: **Morgan #10 Road District**

Unit Code: **069/100/15** County: **Morgan**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$840,000**

Equalized Assessed Valuation: **\$28,029,509**

Population: **1,681**

Employees:

 Full Time: **1**

 Part Time: **7**

 Salaries Paid: **\$32,850**

Blended Component Units

Number Submitted = 2

General

Morgan #10 Road District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$484,047	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$288	\$16,485	\$8
Revenue Collected During FY 14:	\$196,569	\$73,517	\$17,606
Expenditures During FY 14:	\$107,049	\$78,009	\$15,616
Per Capita Revenue:	\$117	\$509	\$6
Per Capita Expenditures:	\$64	\$553	\$5
Revenues over (under) Expenditures:	\$89,520	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	535.80%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$573,567	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$341	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$121,527	\$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: **Morgan #11 Road District**

Unit Code: **069/110/15** County: **Morgan**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$105,000**

Equalized Assessed Valuation: **\$15,950,151**

Population: **790**

Employees:

 Full Time: **1**

 Part Time: **3**

 Salaries Paid: **\$30,675**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$221,674	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$281	\$16,485	\$8
Revenue Collected During FY 14:	\$105,100	\$73,517	\$17,606
Expenditures During FY 14:	\$75,822	\$78,009	\$15,616
Per Capita Revenue:	\$133	\$509	\$6
Per Capita Expenditures:	\$96	\$553	\$5
Revenues over (under) Expenditures:	\$29,278	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	330.98%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$250,952	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$318	\$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:	\$250,952	\$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: **Morgan #13 Road District**

Unit Code: **069/130/15** County: **Morgan**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$286,620**

Equalized Assessed Valuation: **\$25,843,066**

Population: **35,067**

Employees:

 Full Time: **1**

 Part Time: **9**

 Salaries Paid: **\$49,169**

Blended Component Units

Number Submitted = 1
Morgan #13 Road District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$134,813	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$4	\$16,485	\$8
Revenue Collected During FY 14:	\$185,366	\$73,517	\$17,606
Expenditures During FY 14:	\$143,310	\$78,009	\$15,616
Per Capita Revenue:	\$5	\$509	\$6
Per Capita Expenditures:	\$4	\$553	\$5
Revenues over (under) Expenditures:	\$42,056	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	123.42%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$176,869	\$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:	\$33,559	\$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: **Morgan #3 Road District**

Unit Code: **069/030/15** County: **Morgan**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$100,000**

Equalized Assessed Valuation: **\$8,200,000**

Population: **700**

Employees:

 Full Time: **2**

 Part Time: **1**

 Salaries Paid: **\$35,370**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$168,850	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$241	\$16,485	\$8
Revenue Collected During FY 14:	\$77,237	\$73,517	\$17,606
Expenditures During FY 14:	\$52,475	\$78,009	\$15,616
Per Capita Revenue:	\$110	\$509	\$6
Per Capita Expenditures:	\$75	\$553	\$5
Revenues over (under) Expenditures:	\$24,762	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	368.96%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$193,612	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$277	\$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:	\$3,733	\$9,874,041	\$
Per Capita Debt:	\$5	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Morgan #4 Road District**

Unit Code: **069/040/15** County: **Morgan**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$251,696**

Equalized Assessed Valuation: **\$13,219,485**

Population: **653**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$46,339**

Blended Component Units

Number Submitted = 1

General

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$121,974	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$187	\$16,485	\$8
Revenue Collected During FY 14:	\$129,293	\$73,517	\$17,606
Expenditures During FY 14:	\$149,989	\$78,009	\$15,616
Per Capita Revenue:	\$198	\$509	\$6
Per Capita Expenditures:	\$230	\$553	\$5
Revenues over (under) Expenditures:	-\$20,696	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	67.52%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$101,278	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$155	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$101,278	\$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: **Morgan #5 Road District**

Unit Code: **069/050/15** County: **Morgan**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$243,429**

Equalized Assessed Valuation: **\$21,412,266**

Population: **1,500**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$29,604**

Blended Component Units

Number Submitted = 2

Morgan #5 Road Dist

Morgan #5 Road District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$221,753	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$148	\$16,485	\$8
Revenue Collected During FY 14:	\$165,048	\$73,517	\$17,606
Expenditures During FY 14:	\$124,342	\$78,009	\$15,616
Per Capita Revenue:	\$110	\$509	\$6
Per Capita Expenditures:	\$83	\$553	\$5
Revenues over (under) Expenditures:	\$40,706	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	211.08%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$262,459	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$175	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$262,459	\$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: **Morgan #6 Road District**

Unit Code: **069/060/15** County: **Morgan**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$316,058**

Equalized Assessed Valuation: **\$37,001,209**

Population: **1,020**

Employees:

 Full Time: **3**

 Part Time: **3**

 Salaries Paid: **\$68,050**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$468,821	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$460	\$16,485	\$8
Revenue Collected During FY 14:	\$364,780	\$73,517	\$17,606
Expenditures During FY 14:	\$384,916	\$78,009	\$15,616
Per Capita Revenue:	\$358	\$509	\$6
Per Capita Expenditures:	\$377	\$553	\$5
Revenues over (under) Expenditures:	-\$20,136	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	116.57%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$448,685	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$440	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$370,842	\$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:	\$105,668	\$9,874,041	\$
Per Capita Debt:	\$104	\$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: **Morgan #9 Road District**

Unit Code: **069/090/15** County: **Morgan**

Fiscal Year End: **3/30/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$10,000**

Equalized Assessed Valuation: **\$34,289,271**

Population: **3,600**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$69,417**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$748,128	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$208	\$16,485	\$8
Revenue Collected During FY 14:	\$247,246	\$73,517	\$17,606
Expenditures During FY 14:	\$283,328	\$78,009	\$15,616
Per Capita Revenue:	\$69	\$509	\$6
Per Capita Expenditures:	\$79	\$553	\$5
Revenues over (under) Expenditures:	-\$36,082	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	207.16%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$586,942	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$163	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$586,942	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$596,942	\$70,102	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$74,190	\$9,874,041	\$
Per Capita Debt:	\$21	\$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: **Morgan Co Soil And Water Conservation District**

Unit Code: **069/010/17** County: **Morgan**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$55,162**

Equalized Assessed Valuation: **\$522,315,929**

Population: **35,067**

Employees:

 Full Time: **1**

 Part Time:

 Salaries Paid: **\$33,660**

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:	\$101,923	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$3	\$16,485	\$8
Revenue Collected During FY 14:	\$63,158	\$73,517	\$17,606
Expenditures During FY 14:	\$59,881	\$78,009	\$15,616
Per Capita Revenue:	\$2	\$509	\$6
Per Capita Expenditures:	\$2	\$553	\$5
Revenues over (under) Expenditures:	\$3,277	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	175.68%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$105,200	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$3	\$16,057	\$8

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$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:	\$291,407	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$39	\$161,221	\$
Revenue Collected During FY 14:	\$151,096	\$4,741,753	\$
Expenditures During FY 14:	\$166,771	\$4,559,132	\$
Per Capita Revenue:	\$20	\$41,565	\$
Per Capita Expenditures:	\$22	\$48,218	\$
Operating Income (loss):	-\$15,675	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	165.34%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$275,732	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$37	\$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:	\$3,140,976	\$25,146,943	\$814,407
Per Capita Debt:	\$619	\$163	\$12
General Obligation Debt over EAV:	0.00%	15.04%	0.00%

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$2,413,848	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$1,774	\$161,221	\$
Revenue Collected During FY 14:	\$757,673	\$4,741,753	\$
Expenditures During FY 14:	\$720,877	\$4,559,132	\$
Per Capita Revenue:	\$557	\$41,565	\$
Per Capita Expenditures:	\$530	\$48,218	\$
Operating Income (loss):	\$36,796	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	339.95%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$2,450,644	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$1,801	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Moultrie Co Soil And Water Conservation District	
Unit Code:	070/010/17	County: Moultrie
Fiscal Year End:	6/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$70,400	
Equalized Assessed Valuation:	\$219,275,977	
Population:	14,300	
Employees:		
	Full Time:	1
	Part Time:	1
	Salaries Paid:	\$42,142

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$198,527	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$14	\$16,485	\$8
Revenue Collected During FY 14:	\$122,171	\$73,517	\$17,606
Expenditures During FY 14:	\$96,824	\$78,009	\$15,616
Per Capita Revenue:	\$9	\$509	\$6
Per Capita Expenditures:	\$7	\$553	\$5
Revenues over (under) Expenditures:	\$25,347	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	231.22%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$223,874	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$16	\$16,057	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,674	\$5,839	\$
Total Unrestricted Net Assets:	\$214,201	\$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:	\$111,100	\$9,874,041	\$
Per Capita Debt:	\$74	\$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:	\$530,296	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$354	\$161,221	\$
Revenue Collected During FY 14:	\$322,721	\$4,741,753	\$
Expenditures During FY 14:	\$350,927	\$4,559,132	\$
Per Capita Revenue:	\$215	\$41,565	\$
Per Capita Expenditures:	\$234	\$48,218	\$
Operating Income (loss):	-\$28,206	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	143.08%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$502,090	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$335	\$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:	\$966,036	\$9,874,041	\$
Per Capita Debt:	\$39	\$89,288	\$
General Obligation Debt over EAV:	0.30%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$223,147	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$9	\$161,221	\$
Revenue Collected During FY 14:	\$465,644	\$4,741,753	\$
Expenditures During FY 14:	\$426,120	\$4,559,132	\$
Per Capita Revenue:	\$19	\$41,565	\$
Per Capita Expenditures:	\$17	\$48,218	\$
Operating Income (loss):	\$39,524	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	61.64%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$262,671	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$11	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Mulberry Grove Sanitary District**

Unit Code: **003/010/16** County: **Bond**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$975,600**

Equalized Assessed Valuation: **\$4,048,941**

Population: **700**

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:	\$213,767	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$305	\$16,485	\$8
Revenue Collected During FY 14:	\$38,776	\$73,517	\$17,606
Expenditures During FY 14:	\$34,989	\$78,009	\$15,616
Per Capita Revenue:	\$55	\$509	\$6
Per Capita Expenditures:	\$50	\$553	\$5
Revenues over (under) Expenditures:	\$3,787	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	621.78%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$217,554	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$311	\$16,057	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Mulkeytown Water Service District**

Unit Code: 028/010/19 County: Franklin

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$139,844

Equalized Assessed Valuation: \$

Population: 173

Employees:

Full Time:

Part Time: 3

Salaries Paid: \$22,405

Blended Component Units

Number Submitted = 1

Sewer Service

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:	\$711,000	\$9,874,041	\$
Per Capita Debt:	\$4,110	\$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:	\$574,042	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$3,318	\$161,221	\$
Revenue Collected During FY 14:	\$136,560	\$4,741,753	\$
Expenditures During FY 14:	\$144,544	\$4,559,132	\$
Per Capita Revenue:	\$789	\$41,565	\$
Per Capita Expenditures:	\$836	\$48,218	\$
Operating Income (loss):	-\$7,984	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	391.62%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$566,058	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$3,272	\$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: **Murdale Water Service District**

Unit Code: 039/010/19 County: Jackson

Fiscal Year End: 7/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$790,098

Equalized Assessed Valuation: \$3,500,000

Population: 6,500

Employees:

 Full Time: 2

 Part Time: 2

 Salaries Paid: \$143,570

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:	\$822,456	\$9,874,041	\$
Per Capita Debt:	\$127	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$3,600,153	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$554	\$161,221	\$
Revenue Collected During FY 14:	\$831,231	\$4,741,753	\$
Expenditures During FY 14:	\$712,972	\$4,559,132	\$
Per Capita Revenue:	\$128	\$41,565	\$
Per Capita Expenditures:	\$110	\$48,218	\$
Operating Income (loss):	\$118,259	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	521.54%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$3,718,412	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$572	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Murdock-Newman #2 Multi Township Tax Assessment District**

Unit Code: **021/010/24** County: **Douglas**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$14,400**

Equalized Assessed Valuation: **\$27,356,938**

Population: **1,467**

Employees:

 Full Time: **1**

 Part Time: **3**

 Salaries Paid: **\$9,000**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$28,218	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$19	\$16,485	\$8
Revenue Collected During FY 14:	\$12,805	\$73,517	\$17,606
Expenditures During FY 14:	\$14,005	\$78,009	\$15,616
Per Capita Revenue:	\$9	\$509	\$6
Per Capita Expenditures:	\$10	\$553	\$5
Revenues over (under) Expenditures:	-\$1,200	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	192.92%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$27,018	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$18	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$27,018	\$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:	\$86,000	\$9,874,041	\$
Per Capita Debt:	\$57	\$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:	\$790,557	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$527	\$161,221	\$
Revenue Collected During FY 14:	\$380,700	\$4,741,753	\$
Expenditures During FY 14:	\$347,545	\$4,559,132	\$
Per Capita Revenue:	\$254	\$41,565	\$
Per Capita Expenditures:	\$232	\$48,218	\$
Operating Income (loss):	\$33,155	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	232.90%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$809,427	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$540	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Nauvoo-Appanoose-Sonora #1 A
Multi Township Tax Assessment**

Unit Code: **034/010/24** County: **Hancock**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$28,715**

Equalized Assessed Valuation: **\$45,466,102**

Population: **2,085**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$2,153**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$52,645	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$25	\$16,485	\$8
Revenue Collected During FY 14:	\$25,074	\$73,517	\$17,606
Expenditures During FY 14:	\$18,680	\$78,009	\$15,616
Per Capita Revenue:	\$12	\$509	\$6
Per Capita Expenditures:	\$9	\$553	\$5
Revenues over (under) Expenditures:	\$6,394	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	316.05%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$59,039	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$28	\$16,057	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Neponset-Macon #12 Multi Township Tax Assessment District**

Unit Code: **006/015/24** County: **Bureau**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$7,150**

Equalized Assessed Valuation: **\$28,636,220**

Population: **950**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$6,378**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$8,005	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$8	\$16,485	\$8
Revenue Collected During FY 14:	\$12,102	\$73,517	\$17,606
Expenditures During FY 14:	\$7,351	\$78,009	\$15,616
Per Capita Revenue:	\$13	\$509	\$6
Per Capita Expenditures:	\$8	\$553	\$5
Revenues over (under) Expenditures:	\$4,751	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	173.53%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$12,756	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$13	\$16,057	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **New Haven-Shawnee Multi Township Tax Assessment District**

Unit Code: **030/030/24** County: **Gallatin**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$9,425**

Equalized Assessed Valuation: **\$17,793,301**

Population: **2,416**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$5,625**

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:	\$4,872	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$2	\$16,485	\$8
Revenue Collected During FY 14:	\$8,609	\$73,517	\$17,606
Expenditures During FY 14:	\$7,439	\$78,009	\$15,616
Per Capita Revenue:	\$4	\$509	\$6
Per Capita Expenditures:	\$3	\$553	\$5
Revenues over (under) Expenditures:	\$1,170	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	81.22%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$6,042	\$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:	\$6,043	\$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: **New Memphis Water Service District**

Unit Code: **014/020/19** County: **Clinton**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$141,777**

Equalized Assessed Valuation: **\$**

Population: **316**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$15,740**

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:	\$390,297	\$9,874,041	\$
Per Capita Debt:	\$1,235	\$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:	\$1,096,533	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$3,470	\$161,221	\$
Revenue Collected During FY 14:	\$129,088	\$4,741,753	\$
Expenditures During FY 14:	\$143,978	\$4,559,132	\$
Per Capita Revenue:	\$409	\$41,565	\$
Per Capita Expenditures:	\$456	\$48,218	\$
Operating Income (loss):	-\$14,890	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	748.93%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$1,078,289	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$3,412	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **New Salem-Scotland-Chalmers #7
Multi Township Tax Assessment**

Unit Code: **062/040/24** County: **Mcdonough**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$15,390**

Equalized Assessed Valuation: **\$45,217,670**

Population: **474**

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:	\$59,499	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$126	\$16,485	\$8
Revenue Collected During FY 14:	\$16,383	\$73,517	\$17,606
Expenditures During FY 14:	\$16,061	\$78,009	\$15,616
Per Capita Revenue:	\$35	\$509	\$6
Per Capita Expenditures:	\$34	\$553	\$5
Revenues over (under) Expenditures:	\$322	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	372.46%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$59,821	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$126	\$16,057	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$59,821	\$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: **Newark Sanitary District**

Unit Code: **047/010/16** County: **Kendall**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$106,550**

Equalized Assessed Valuation: **\$21,121,878**

Population: **1,200**

Employees:

 Full Time: **2**

 Part Time: **1**

 Salaries Paid: **\$30,576**

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$255,311	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$213	\$161,221	\$
Revenue Collected During FY 14:	\$91,731	\$4,741,753	\$
Expenditures During FY 14:	\$148,531	\$4,559,132	\$
Per Capita Revenue:	\$76	\$41,565	\$
Per Capita Expenditures:	\$124	\$48,218	\$
Operating Income (loss):	-\$56,800	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	133.65%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$198,511	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$165	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$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: **Nora-Rush-Warren Multi Township Tax Assessment District**

Unit Code: **043/070/24** County: **Jo Daviess**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$19,005**

Equalized Assessed Valuation: **\$40,059,288**

Population: **2,351**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$12,375**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$16,935	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$7	\$16,485	\$8
Revenue Collected During FY 14:	\$17,583	\$73,517	\$17,606
Expenditures During FY 14:	\$15,426	\$78,009	\$15,616
Per Capita Revenue:	\$7	\$509	\$6
Per Capita Expenditures:	\$7	\$553	\$5
Revenues over (under) Expenditures:	\$2,157	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	123.77%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$19,092	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$8	\$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: **Norman-Wauponsee Multi Township Tax Assessment District**

Unit Code: **032/025/24** County: **Grundy**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$12,294**

Equalized Assessed Valuation: **\$70,438,286**

Population: **2,731**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$7,949**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$5,683	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$2	\$16,485	\$8
Revenue Collected During FY 14:	\$12,294	\$73,517	\$17,606
Expenditures During FY 14:	\$14,358	\$78,009	\$15,616
Per Capita Revenue:	\$5	\$509	\$6
Per Capita Expenditures:	\$5	\$553	\$5
Revenues over (under) Expenditures:	-\$2,064	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	25.21%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$3,619	\$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:	\$	\$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: **North Cook Soil And Water Conservation District**

Unit Code: 016/010/17 County: Cook

Fiscal Year End: 6/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$50,969

Equalized Assessed Valuation: \$1

Population: 5,287,037

Employees:

 Full Time: 2

 Part Time:

 Salaries Paid: \$89,021

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$17,532	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$	\$16,485	\$8
Revenue Collected During FY 14:	\$141,633	\$73,517	\$17,606
Expenditures During FY 14:	\$146,451	\$78,009	\$15,616
Per Capita Revenue:	\$	\$509	\$6
Per Capita Expenditures:	\$	\$553	\$5
Revenues over (under) Expenditures:	-\$4,818	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	8.68%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$12,714	\$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:	\$	\$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:	\$8,515,000	\$25,146,943	\$814,407
Per Capita Debt:	\$246	\$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

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:	\$216,241,619	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$717	\$161,221	\$
Revenue Collected During FY 14:	\$30,141,473	\$4,741,753	\$
Expenditures During FY 14:	\$35,467,305	\$4,559,132	\$
Per Capita Revenue:	\$100	\$41,565	\$
Per Capita Expenditures:	\$118	\$48,218	\$
Operating Income (loss):	-\$5,325,832	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	594.68%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$210,915,787	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$699	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	North Shore Mosquito Abatement District	
Unit Code:	016/020/11	County: Cook
Fiscal Year End:	12/31/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$1,714,425	
Equalized Assessed Valuation:	\$13,622,909,451	
Population:	312,678	
Employees:		
	Full Time:	8
	Part Time:	15
	Salaries Paid:	\$630,690

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$2,181,046	\$13,028,761	\$2,871,329
Per Capita Beginning Fund Balance:	\$7	\$308	\$35
Revenue Collected During FY 14:	\$992,678	\$11,180,846	\$4,024,088
Expenditures During FY 14:	\$1,340,567	\$10,465,918	\$3,750,020
Per Capita Revenue:	\$3	\$417	\$43
Per Capita Expenditures:	\$4	\$390	\$48
Revenues over (under) Expenditures:	-\$347,889	\$714,928	\$211,951
Ratio of Fund Balance to Expenditures:	115.15%	166.74%	82.01%
Ending Fund Balance for FY 14:	\$1,543,657	\$13,713,051	\$3,110,342
Per Capita Ending Fund Balance:	\$5	\$334	\$37

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,652,591	\$281,900
Total Unrestricted Net Assets:	\$1,663,713	\$4,598,326	\$2,230,625



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **North Tazewell Public Water District**

Unit Code: **090/020/37** County: **Tazewell**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,357,215**

Equalized Assessed Valuation: **\$**

Population: **8,500**

Employees:

Full Time: **6**

Part Time: **1**

Salaries Paid: **\$338,555**

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$210,786	\$9,874,041	\$
Per Capita Debt:	\$25	\$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:	\$1,590,401	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$187	\$161,221	\$
Revenue Collected During FY 14:	\$1,262,948	\$4,741,753	\$
Expenditures During FY 14:	\$1,260,598	\$4,559,132	\$
Per Capita Revenue:	\$149	\$41,565	\$
Per Capita Expenditures:	\$148	\$48,218	\$
Operating Income (loss):	\$2,350	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	126.35%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$1,592,751	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$187	\$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:	\$905,000	\$9,874,041	\$
Per Capita Debt:	\$618	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$3,535,926	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$2,414	\$161,221	\$
Revenue Collected During FY 14:	\$863,742	\$4,741,753	\$
Expenditures During FY 14:	\$776,415	\$4,559,132	\$
Per Capita Revenue:	\$590	\$41,565	\$
Per Capita Expenditures:	\$530	\$48,218	\$
Operating Income (loss):	\$87,327	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	466.66%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$3,623,253	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$2,473	\$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:	Northern Moraine Water Reclamation District	
Unit Code:	049/025/40	County: Lake
Fiscal Year End:	4/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$2,530,677	
Equalized Assessed Valuation:	\$240,617,501	
Population:	8,345	
Employees:		
	Full Time:	8
	Part Time:	
	Salaries Paid:	\$450,976

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$205,893	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$25	\$16,485	\$8
Revenue Collected During FY 14:	\$198,898	\$73,517	\$17,606
Expenditures During FY 14:	\$175,406	\$78,009	\$15,616
Per Capita Revenue:	\$24	\$509	\$6
Per Capita Expenditures:	\$21	\$553	\$5
Revenues over (under) Expenditures:	\$23,492	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	130.77%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$229,385	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$27	\$16,057	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$57,889	\$5,839	\$
Total Unrestricted Net Assets:	\$171,496	\$70,102	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$6,000,000	\$9,874,041	\$
Per Capita Debt:	\$719	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$9,161,899	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$1,098	\$161,221	\$
Revenue Collected During FY 14:	\$1,968,748	\$4,741,753	\$
Expenditures During FY 14:	\$1,995,133	\$4,559,132	\$
Per Capita Revenue:	\$236	\$41,565	\$
Per Capita Expenditures:	\$239	\$48,218	\$
Operating Income (loss):	-\$26,385	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	467.76%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$9,332,438	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$1,118	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Northern Will County Joint Action Water Agency**

Unit Code: **099/005/55** County: **Will**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$662,500**

Equalized Assessed Valuation: **\$5,368,287,062**

Population: **186,910**

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:	\$671,681	\$73,517	\$17,606
Expenditures During FY 14:	\$826,459	\$78,009	\$15,616
Per Capita Revenue:	\$4	\$509	\$6
Per Capita Expenditures:	\$4	\$553	\$5
Revenues over (under) Expenditures:	-\$154,778	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	-18.73%	61955.94%	116.77%
Ending Fund Balance for FY 14:	-\$154,778	\$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:	-\$154,778	\$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:	\$	\$25,146,943	\$814,407
Per Capita Debt:	\$	\$163	\$12
General Obligation Debt over EAV:	0.00%	15.04%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Northwest Mosquito Abatement District	
Unit Code:	016/030/11	County: Cook
Fiscal Year End:	4/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$3,362,449	
Equalized Assessed Valuation:	\$21,509,974,898	
Population:	740,000	
Employees:		
	Full Time:	12
	Part Time:	56
	Salaries Paid:	\$1,114,887

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$1,283,888	\$13,028,761	\$2,871,329
Per Capita Beginning Fund Balance:	\$2	\$308	\$35
Revenue Collected During FY 14:	\$2,742,835	\$11,180,846	\$4,024,088
Expenditures During FY 14:	\$2,360,378	\$10,465,918	\$3,750,020
Per Capita Revenue:	\$4	\$417	\$43
Per Capita Expenditures:	\$3	\$390	\$48
Revenues over (under) Expenditures:	\$382,457	\$714,928	\$211,951
Ratio of Fund Balance to Expenditures:	63.73%	166.74%	82.01%
Ending Fund Balance for FY 14:	\$1,504,217	\$13,713,051	\$3,110,342
Per Capita Ending Fund Balance:	\$2	\$334	\$37

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,652,591	\$281,900
Total Unrestricted Net Assets:	\$2,303,354	\$4,598,326	\$2,230,625



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$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:	\$62,844,138	\$25,146,943	\$814,407
Per Capita Debt:	\$157	\$163	\$12
General Obligation Debt over EAV:	0.00%	15.04%	0.00%

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Oak Highlands-Ingalls Park Sanitary District**

Unit Code: 099/030/16 County: Will

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$209,183

Equalized Assessed Valuation: \$15,869,810

Population: 3,314

Employees:

 Full Time:

 Part Time: 6

 Salaries Paid: \$37,227

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$41,039	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$12	\$16,485	\$8
Revenue Collected During FY 14:	\$38,008	\$73,517	\$17,606
Expenditures During FY 14:	\$36,148	\$78,009	\$15,616
Per Capita Revenue:	\$11	\$509	\$6
Per Capita Expenditures:	\$11	\$553	\$5
Revenues over (under) Expenditures:	\$1,860	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	118.68%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$42,899	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$13	\$16,057	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$42,899	\$70,102	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$20,014	\$9,874,041	\$
Per Capita Debt:	\$6	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$782,410	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$236	\$161,221	\$
Revenue Collected During FY 14:	\$153,133	\$4,741,753	\$
Expenditures During FY 14:	\$106,550	\$4,559,132	\$
Per Capita Revenue:	\$46	\$41,565	\$
Per Capita Expenditures:	\$32	\$48,218	\$
Operating Income (loss):	\$46,583	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	778.03%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$828,993	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$250	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Oak Meadows Sanitary District**

Unit Code: 016/130/16 County: Cook

Fiscal Year End: 5/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$98,700

Equalized Assessed Valuation: \$182,126,246

Population: 35,000

Employees:

 Full Time:

 Part Time: 3

 Salaries Paid: \$18,000

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$529,623	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$15	\$16,485	\$8
Revenue Collected During FY 14:	\$100,808	\$73,517	\$17,606
Expenditures During FY 14:	\$96,033	\$78,009	\$15,616
Per Capita Revenue:	\$3	\$509	\$6
Per Capita Expenditures:	\$3	\$553	\$5
Revenues over (under) Expenditures:	\$4,775	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	556.47%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$534,398	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$15	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$534,398	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$534,398	\$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: **Oak Ridge Sanitary District**

Unit Code: **102/010/16** County: **Woodford**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$99,000**

Equalized Assessed Valuation: **\$**

Population: **250**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$23,000**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$63,128	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$253	\$16,485	\$8
Revenue Collected During FY 14:	\$51,323	\$73,517	\$17,606
Expenditures During FY 14:	\$54,632	\$78,009	\$15,616
Per Capita Revenue:	\$205	\$509	\$6
Per Capita Expenditures:	\$219	\$553	\$5
Revenues over (under) Expenditures:	-\$3,309	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	109.49%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$59,819	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$239	\$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: **Odin Cemetery District**

Unit Code: **058/010/04** County: **Marion**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$36,676**

Equalized Assessed Valuation: **\$11,977,780**

Population: **1,076**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$13,691**

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:	\$228,915	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$213	\$16,485	\$8
Revenue Collected During FY 14:	\$27,589	\$73,517	\$17,606
Expenditures During FY 14:	\$32,120	\$78,009	\$15,616
Per Capita Revenue:	\$26	\$509	\$6
Per Capita Expenditures:	\$30	\$553	\$5
Revenues over (under) Expenditures:	-\$4,531	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	699.34%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$224,628	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$209	\$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: **Ogden-Stanton Multi Township
Tax Assessment District**

Unit Code: 010/040/24 County: Champaign

Fiscal Year End: 5/31/2014

Accounting Method: Cash

Appropriation or Budget: \$24,685

Equalized Assessed Valuation: \$56,764,683

Population: 1,875

Employees:

 Full Time:

 Part Time: 1

 Salaries Paid: \$13,200

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$22,345	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$12	\$16,485	\$8
Revenue Collected During FY 14:	\$24,642	\$73,517	\$17,606
Expenditures During FY 14:	\$18,595	\$78,009	\$15,616
Per Capita Revenue:	\$13	\$509	\$6
Per Capita Expenditures:	\$10	\$553	\$5
Revenues over (under) Expenditures:	\$6,047	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	78.03%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$14,509	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$8	\$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: **Ogle Co Soil And Water Conservation District**

Unit Code: **071/010/17** County: **Ogle**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$161,240**

Equalized Assessed Valuation: **\$**

Population: **53,497**

Employees:

Full Time: **2**

Part Time:

Salaries Paid: **\$94,752**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$186,555	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$3	\$16,485	\$8
Revenue Collected During FY 14:	\$123,580	\$73,517	\$17,606
Expenditures During FY 14:	\$160,113	\$78,009	\$15,616
Per Capita Revenue:	\$2	\$509	\$6
Per Capita Expenditures:	\$3	\$553	\$5
Revenues over (under) Expenditures:	-\$36,533	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	93.70%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$150,022	\$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:	\$31,507	\$12,572	\$
Total Unreserved Funds:	\$118,514	\$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: **Old Town Sanitary District**

Unit Code: **016/168/16** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$137,000**

Equalized Assessed Valuation: **\$307,461,282**

Population: **16,000**

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:	\$83,334	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$5	\$16,485	\$8
Revenue Collected During FY 14:	\$95,391	\$73,517	\$17,606
Expenditures During FY 14:	\$77,996	\$78,009	\$15,616
Per Capita Revenue:	\$6	\$509	\$6
Per Capita Expenditures:	\$5	\$553	\$5
Revenues over (under) Expenditures:	\$17,395	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	129.15%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$100,729	\$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:	\$627	\$5,839	\$
Total Unrestricted Net Assets:	\$100,102	\$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: **Olio-Cruger Multi Township Tax Assessment District**

Unit Code: **102/020/24** County: **Woodford**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$18,800**

Equalized Assessed Valuation: **\$104,502,318**

Population: **5,993**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$11,500**

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:	\$13,512	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$2	\$16,485	\$8
Revenue Collected During FY 14:	\$18,006	\$73,517	\$17,606
Expenditures During FY 14:	\$17,179	\$78,009	\$15,616
Per Capita Revenue:	\$3	\$509	\$6
Per Capita Expenditures:	\$3	\$553	\$5
Revenues over (under) Expenditures:	\$827	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	83.47%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$14,339	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$2	\$16,057	\$8

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Olivet Public Water Service District

Unit Code: 092/010/19 County: Vermilion

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$47,420

Equalized Assessed Valuation: \$

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:	\$8,658	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$22	\$16,485	\$8
Revenue Collected During FY 14:	\$63,200	\$73,517	\$17,606
Expenditures During FY 14:	\$47,420	\$78,009	\$15,616
Per Capita Revenue:	\$158	\$509	\$6
Per Capita Expenditures:	\$119	\$553	\$5
Revenues over (under) Expenditures:	\$15,780	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	51.54%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$24,438	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$61	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$164,075	\$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: **Omaha-North Fork-Asbury Multi Township Tax Assessment District**

Unit Code: **030/010/24** County: **Gallatin**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$11,000**

Equalized Assessed Valuation: **\$14,870,688**

Population: **950**

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:	\$21,630	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$23	\$16,485	\$8
Revenue Collected During FY 14:	\$3,610	\$73,517	\$17,606
Expenditures During FY 14:	\$2,575	\$78,009	\$15,616
Per Capita Revenue:	\$4	\$509	\$6
Per Capita Expenditures:	\$3	\$553	\$5
Revenues over (under) Expenditures:	\$1,035	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	880.19%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$22,665	\$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:	\$	\$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: **Onarga-Artesia-Ridgeland Multi Township Tax Assessment District**

Unit Code: **038/010/24** County: **Iroquois**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$8,289**

Equalized Assessed Valuation: **\$37,140,000**

Population: **3,204**

Employees:

 Full Time:

 Part Time: **7**

 Salaries Paid: **\$6,496**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$84,834	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$26	\$16,485	\$8
Revenue Collected During FY 14:	\$20,019	\$73,517	\$17,606
Expenditures During FY 14:	\$8,289	\$78,009	\$15,616
Per Capita Revenue:	\$6	\$509	\$6
Per Capita Expenditures:	\$3	\$553	\$5
Revenues over (under) Expenditures:	\$11,730	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	1164.97%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$96,564	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$30	\$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: **Oneida Sanitary District**

Unit Code: **048/030/16** County: **Knox**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$30,740**

Equalized Assessed Valuation: **\$6,022,993**

Population: **700**

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:	\$141,200	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$202	\$16,485	\$8
Revenue Collected During FY 14:	\$10,311	\$73,517	\$17,606
Expenditures During FY 14:	\$30,740	\$78,009	\$15,616
Per Capita Revenue:	\$15	\$509	\$6
Per Capita Expenditures:	\$44	\$553	\$5
Revenues over (under) Expenditures:	-\$20,429	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	392.88%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$120,771	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$173	\$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 YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Ottawa Port District**

Unit Code: **050/005/25** County: **Lasalle**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$30,000**

Equalized Assessed Valuation: **\$430,774,205**

Population: **15,226**

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:	\$15,867	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$1	\$16,485	\$8
Revenue Collected During FY 14:	\$500	\$73,517	\$17,606
Expenditures During FY 14:	\$15,600	\$78,009	\$15,616
Per Capita Revenue:	\$	\$509	\$6
Per Capita Expenditures:	\$1	\$553	\$5
Revenues over (under) Expenditures:	-\$15,100	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	4.92%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$767	\$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 RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$484,677	\$9,874,041	\$
Per Capita Debt:	\$194	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$5,285,657	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$2,114	\$161,221	\$
Revenue Collected During FY 14:	\$899,906	\$4,741,753	\$
Expenditures During FY 14:	\$817,123	\$4,559,132	\$
Per Capita Revenue:	\$360	\$41,565	\$
Per Capita Expenditures:	\$327	\$48,218	\$
Operating Income (loss):	\$82,783	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	656.99%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$5,368,440	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$2,147	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$6,381,783	\$9,874,041	\$
Per Capita Debt:	\$12,919	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$5,889,804	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$11,923	\$161,221	\$
Revenue Collected During FY 14:	\$2,733,355	\$4,741,753	\$
Expenditures During FY 14:	\$2,909,828	\$4,559,132	\$
Per Capita Revenue:	\$5,533	\$41,565	\$
Per Capita Expenditures:	\$5,890	\$48,218	\$
Operating Income (loss):	-\$176,473	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	196.35%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$5,713,331	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$11,565	\$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	\$