



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$130,000	\$9,874,041	\$
Per Capita Debt:	\$130	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$268,272	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$268	\$161,221	\$
Revenue Collected During FY 14:	\$177,383	\$4,741,753	\$
Expenditures During FY 14:	\$264,961	\$4,559,132	\$
Per Capita Revenue:	\$177	\$41,565	\$
Per Capita Expenditures:	\$265	\$48,218	\$
Operating Income (loss):	-\$87,578	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	68.20%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$180,694	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$181	\$156,143	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Paw Paw Sanitary District**

Unit Code: **052/030/16** County: **Lee**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$37,000**

Equalized Assessed Valuation: **\$8,326,831**

Population: **870**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$900**

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:	\$49,251	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$57	\$16,485	\$8
Revenue Collected During FY 14:	\$5,581	\$73,517	\$17,606
Expenditures During FY 14:	\$1,747	\$78,009	\$15,616
Per Capita Revenue:	\$6	\$509	\$6
Per Capita Expenditures:	\$2	\$553	\$5
Revenues over (under) Expenditures:	\$3,834	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	3038.64%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$53,085	\$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:	\$53,085	\$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: Paw Paw-Shabbona Multi
Township Tax Assessment District

Unit Code: 019/020/24 **County:** Dekalb

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$22,600

Equalized Assessed Valuation: \$52,097,821

Population: 1,787

Employees:

Full Time: 1

Part Time: 6

Salaries Paid: \$14,978

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$3,583	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$2	\$16,485	\$8
Revenue Collected During FY 14:	\$18,294	\$73,517	\$17,606
Expenditures During FY 14:	\$19,869	\$78,009	\$15,616
Per Capita Revenue:	\$10	\$509	\$6
Per Capita Expenditures:	\$11	\$553	\$5
Revenues over (under) Expenditures:	-\$1,575	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	10.11%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$2,008	\$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:	\$2,008	\$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: Payson & Fall Creek Multi
Township Tax Assessment District

Unit Code: 001/070/24 **County:** Adams

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$11,275

Equalized Assessed Valuation: \$27,382,858

Population: 2,324

Employees:

Full Time:

Part Time: 1

Salaries Paid: \$5,560

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$7,724	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$3	\$16,485	\$8
Revenue Collected During FY 14:	\$8,189	\$73,517	\$17,606
Expenditures During FY 14:	\$6,537	\$78,009	\$15,616
Per Capita Revenue:	\$4	\$509	\$6
Per Capita Expenditures:	\$3	\$553	\$5
Revenues over (under) Expenditures:	\$1,652	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	143.43%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$9,376	\$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:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$9,376	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Pendleton Moores Prairie Multi Township Tax Assessment District**

Unit Code: **041/030/24** County: **Jefferson**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$14,500**

Equalized Assessed Valuation: **\$12,872,736**

Population: **1,533**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$5,100**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$7,650	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$5	\$16,485	\$8
Revenue Collected During FY 14:	\$6,241	\$73,517	\$17,606
Expenditures During FY 14:	\$8,436	\$78,009	\$15,616
Per Capita Revenue:	\$4	\$509	\$6
Per Capita Expenditures:	\$6	\$553	\$5
Revenues over (under) Expenditures:	-\$2,195	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	64.66%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$5,455	\$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:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$5,455	\$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:	\$111,520,811	\$9,874,041	\$
Per Capita Debt:	\$964	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$4,289,046	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$37	\$161,221	\$
Revenue Collected During FY 14:	\$10,026,428	\$4,741,753	\$
Expenditures During FY 14:	\$11,178,676	\$4,559,132	\$
Per Capita Revenue:	\$87	\$41,565	\$
Per Capita Expenditures:	\$97	\$48,218	\$
Operating Income (loss):	-\$1,152,248	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	26.80%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$2,995,945	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$26	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Peoria Co Soil And Water Conservation District	
Unit Code:	072/010/17	County: Peoria
Fiscal Year End:	6/30/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$262,933	
Equalized Assessed Valuation:	\$3,217,110,175	
Population:	188,429	
Employees:		
	Full Time:	1
	Part Time:	3
	Salaries Paid:	\$71,113

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$468,181	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$2	\$16,485	\$8
Revenue Collected During FY 14:	\$319,171	\$73,517	\$17,606
Expenditures During FY 14:	\$271,196	\$78,009	\$15,616
Per Capita Revenue:	\$2	\$509	\$6
Per Capita Expenditures:	\$1	\$553	\$5
Revenues over (under) Expenditures:	\$47,975	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	190.33%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$516,156	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$3	\$16,057	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,994	\$5,839	\$
Total Unrestricted Net Assets:	\$224,506	\$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:	\$189,188	\$9,874,041	\$
Per Capita Debt:	\$1	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to 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: **Perry Co Soil And Water Conservation District**

Unit Code: **073/010/17** County: **Perry**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$77,978**

Equalized Assessed Valuation: **\$181,133,448**

Population: **22,350**

Employees:

 Full Time: **1**

 Part Time: **1**

 Salaries Paid: **\$48,082**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$73,787	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$3	\$16,485	\$8
Revenue Collected During FY 14:	\$100,138	\$73,517	\$17,606
Expenditures During FY 14:	\$75,550	\$78,009	\$15,616
Per Capita Revenue:	\$4	\$509	\$6
Per Capita Expenditures:	\$3	\$553	\$5
Revenues over (under) Expenditures:	\$24,588	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	130.21%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$98,375	\$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:	\$28,054	\$12,572	\$
Total Unreserved Funds:	\$79,104	\$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	\$
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Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	0.00%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Piasa Sanitary District**

Unit Code: **042/010/16** County: **Jersey**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$77,000**

Equalized Assessed Valuation: **\$3,028,116**

Population: **350**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$68,882	\$9,874,041	\$
Per Capita Debt:	\$197	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$337,040	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$963	\$161,221	\$
Revenue Collected During FY 14:	\$53,665	\$4,741,753	\$
Expenditures During FY 14:	\$64,802	\$4,559,132	\$
Per Capita Revenue:	\$153	\$41,565	\$
Per Capita Expenditures:	\$185	\$48,218	\$
Operating Income (loss):	-\$11,137	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	502.92%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$325,903	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$931	\$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: **Piatt Forest Preserve District**

Unit Code: 074/010/07 County: Piatt

Fiscal Year End: 6/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$327,100

Equalized Assessed Valuation: \$395,554,404

Population: 16,315

Employees:

 Full Time: 3

 Part Time: 10

 Salaries Paid: \$107,725

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$716,073	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$44	\$16,485	\$8
Revenue Collected During FY 14:	\$365,237	\$73,517	\$17,606
Expenditures During FY 14:	\$276,851	\$78,009	\$15,616
Per Capita Revenue:	\$22	\$509	\$6
Per Capita Expenditures:	\$17	\$553	\$5
Revenues over (under) Expenditures:	\$88,386	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	290.57%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$804,459	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$49	\$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:	\$172,763	\$5,839	\$
Total Unrestricted Net Assets:	\$631,696	\$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: **Piatt Co Soil And Water Conservation District**

Unit Code: **074/010/17** County: **Piatt**

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

Accounting Method: **Cash**

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

Equalized Assessed Valuation: **\$380,243**

Population: **16,675**

Employees:

 Full Time: **1**

 Part Time: **2**

 Salaries Paid: **\$42,667**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$153,675	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$9	\$16,485	\$8
Revenue Collected During FY 14:	\$132,519	\$73,517	\$17,606
Expenditures During FY 14:	\$126,081	\$78,009	\$15,616
Per Capita Revenue:	\$8	\$509	\$6
Per Capita Expenditures:	\$8	\$553	\$5
Revenues over (under) Expenditures:	\$6,438	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	126.99%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$160,113	\$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:	\$7,112	\$12,572	\$
Total Unreserved Funds:	\$150,994	\$29,150	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,112	\$5,839	\$
Total Unrestricted Net Assets:	\$151,105	\$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: **Pike Co Soil And Water Conservation District**

Unit Code: **075/010/17** County: **Pike**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$141,500**

Equalized Assessed Valuation: **\$206,117,295**

Population: **16,340**

Employees:

 Full Time: **1**

 Part Time:

 Salaries Paid: **\$61,568**

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:	\$83,534	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$5	\$16,485	\$8
Revenue Collected During FY 14:	\$133,990	\$73,517	\$17,606
Expenditures During FY 14:	\$139,616	\$78,009	\$15,616
Per Capita Revenue:	\$8	\$509	\$6
Per Capita Expenditures:	\$9	\$553	\$5
Revenues over (under) Expenditures:	-\$5,626	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	55.80%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$77,908	\$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:	\$28,392	\$5,839	\$
Total Unrestricted Net Assets:	\$49,516	\$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:	\$8,712,000	\$9,874,041	\$
Per Capita Debt:	\$1,139	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$6,504,900	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$850	\$161,221	\$
Revenue Collected During FY 14:	\$1,346,864	\$4,741,753	\$
Expenditures During FY 14:	\$1,379,815	\$4,559,132	\$
Per Capita Revenue:	\$176	\$41,565	\$
Per Capita Expenditures:	\$180	\$48,218	\$
Operating Income (loss):	-\$32,951	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	469.04%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$6,471,949	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$846	\$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: **Pike-Waldo-Rooks Creek #4 Multi Township Tax Assessment District**

Unit Code: 053/020/24 County: Livingston

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$12,000

Equalized Assessed Valuation: \$33,105,273

Population: 275

Employees:

 Full Time:

 Part Time: 1

 Salaries Paid: \$7,150

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$35,915	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$131	\$16,485	\$8
Revenue Collected During FY 14:	\$15,692	\$73,517	\$17,606
Expenditures During FY 14:	\$10,950	\$78,009	\$15,616
Per Capita Revenue:	\$57	\$509	\$6
Per Capita Expenditures:	\$40	\$553	\$5
Revenues over (under) Expenditures:	\$4,742	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	371.30%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$40,657	\$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:	\$40,657	\$29,150	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$83,000	\$25,146,943	\$814,407
Per Capita Debt:	\$15	\$163	\$12
General Obligation Debt over EAV:	0.13%	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: **Plato Township Sanitary District**

Unit Code: **045/025/16** County: **Kane**

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

Accounting Method: **Cash With Assets**

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

Equalized Assessed Valuation: **\$230,371,181**

Population: **7,200**

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:	\$9,667	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$1	\$16,485	\$8
Revenue Collected During FY 14:	\$7,559	\$73,517	\$17,606
Expenditures During FY 14:	\$9,074	\$78,009	\$15,616
Per Capita Revenue:	\$1	\$509	\$6
Per Capita Expenditures:	\$1	\$553	\$5
Revenues over (under) Expenditures:	-\$1,515	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	89.84%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$8,152	\$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

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to 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: **Pleasant Valley Public Water Service District**

Unit Code: **072/005/19** County: **Peoria**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$636,500**

Equalized Assessed Valuation: **\$4,075,754**

Population: **4,300**

Employees:

Full Time: **4**

Part Time: **2**

Salaries Paid: **\$193,810**

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:	\$53,444	\$9,874,041	\$
Per Capita Debt:	\$12	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,345,160	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$313	\$161,221	\$
Revenue Collected During FY 14:	\$600,898	\$4,741,753	\$
Expenditures During FY 14:	\$548,478	\$4,559,132	\$
Per Capita Revenue:	\$140	\$41,565	\$
Per Capita Expenditures:	\$128	\$48,218	\$
Operating Income (loss):	\$52,420	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	254.81%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$1,397,580	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$325	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Plum Grove Estates Sanitary District**

Unit Code: 016/165/16 County: Cook

Fiscal Year End: 12/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$285,200

Equalized Assessed Valuation: \$25,621,070

Population: 840

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:	\$99,078	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$118	\$16,485	\$8
Revenue Collected During FY 14:	\$104,333	\$73,517	\$17,606
Expenditures During FY 14:	\$33,420	\$78,009	\$15,616
Per Capita Revenue:	\$124	\$509	\$6
Per Capita Expenditures:	\$40	\$553	\$5
Revenues over (under) Expenditures:	\$70,913	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	508.65%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$169,991	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$202	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$169,991	\$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: **Plum Grove Woodlands Sanitary District**

Unit Code: 016/160/16 County: Cook

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$522,250

Equalized Assessed Valuation: \$11,932,238

Population: 345

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:	\$200,107	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$580	\$16,485	\$8
Revenue Collected During FY 14:	\$37,594	\$73,517	\$17,606
Expenditures During FY 14:	\$34,170	\$78,009	\$15,616
Per Capita Revenue:	\$109	\$509	\$6
Per Capita Expenditures:	\$99	\$553	\$5
Revenues over (under) Expenditures:	\$3,424	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	595.64%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$203,531	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$590	\$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:	\$206,266	\$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:	\$160,838	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$466	\$161,221	\$
Revenue Collected During FY 14:	\$38,550	\$4,741,753	\$
Expenditures During FY 14:	\$55,288	\$4,559,132	\$
Per Capita Revenue:	\$112	\$41,565	\$
Per Capita Expenditures:	\$160	\$48,218	\$
Operating Income (loss):	-\$16,738	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	260.64%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$144,100	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$418	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Plumfield Water Service District**

Unit Code: **028/020/19** County: **Franklin**

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

Accounting Method: **Modified Accrual**

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

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

Population: **400**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$14,813**

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:	\$44,000	\$9,874,041	\$
Per Capita Debt:	\$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:	-\$82,375	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	-\$206	\$161,221	\$
Revenue Collected During FY 14:	\$82,218	\$4,741,753	\$
Expenditures During FY 14:	\$82,526	\$4,559,132	\$
Per Capita Revenue:	\$206	\$41,565	\$
Per Capita Expenditures:	\$206	\$48,218	\$
Operating Income (loss):	-\$308	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	-100.19%	108.78%	0.00%
Ending Retained Earnings for FY 14:	-\$82,683	\$6,230,006	\$
Per Capita Ending Retained Earnings:	-\$207	\$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: **Pontoon Beach Public Water Service District**

Unit Code: 057/025/19 County: Madison

Fiscal Year End: 6/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$755,000

Equalized Assessed Valuation: \$15,500,500

Population: 5,800

Employees:

 Full Time: 2

 Part Time: 1

 Salaries Paid: \$152,000

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,026,038	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$177	\$161,221	\$
Revenue Collected During FY 14:	\$720,417	\$4,741,753	\$
Expenditures During FY 14:	\$754,887	\$4,559,132	\$
Per Capita Revenue:	\$124	\$41,565	\$
Per Capita Expenditures:	\$130	\$48,218	\$
Operating Income (loss):	-\$34,470	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	131.35%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$991,568	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$171	\$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: **Pope #1 Road District**

Unit Code: **076/010/15** County: **Pope**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$244,904**

Equalized Assessed Valuation: **\$12,519,092**

Population: **1,976**

Employees:

 Full Time: **5**

 Part Time:

 Salaries Paid: **\$103,909**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$15,613	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$8	\$16,485	\$8
Revenue Collected During FY 14:	\$259,458	\$73,517	\$17,606
Expenditures During FY 14:	\$244,904	\$78,009	\$15,616
Per Capita Revenue:	\$131	\$509	\$6
Per Capita Expenditures:	\$124	\$553	\$5
Revenues over (under) Expenditures:	\$14,554	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	12.32%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$30,167	\$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:	\$14,554	\$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:	\$118,393	\$9,874,041	\$
Per Capita Debt:	\$60	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to 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: **Pope #2 Road District**

Unit Code: **076/020/15** County: **Pope**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$360,284**

Equalized Assessed Valuation: **\$22,327,479**

Population: **1,912**

Employees:

 Full Time: **4**

 Part Time: **1**

 Salaries Paid: **\$133,637**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$11,568	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$6	\$16,485	\$8
Revenue Collected During FY 14:	\$364,754	\$73,517	\$17,606
Expenditures During FY 14:	\$360,284	\$78,009	\$15,616
Per Capita Revenue:	\$191	\$509	\$6
Per Capita Expenditures:	\$188	\$553	\$5
Revenues over (under) Expenditures:	\$4,470	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	4.45%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$16,038	\$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:	\$16,038	\$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:	\$136,504	\$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: **Pope-Hardin Co Soil And Water Conservation District**

Unit Code: 076/010/17 County: Pope

Fiscal Year End: 6/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$65,984

Equalized Assessed Valuation: \$69,049,816

Population: 8,730

Employees:

 Full Time: 1

 Part Time:

 Salaries Paid: \$37,121

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$143,220	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$16	\$16,485	\$8
Revenue Collected During FY 14:	\$67,286	\$73,517	\$17,606
Expenditures During FY 14:	\$56,771	\$78,009	\$15,616
Per Capita Revenue:	\$8	\$509	\$6
Per Capita Expenditures:	\$7	\$553	\$5
Revenues over (under) Expenditures:	\$10,515	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	270.80%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$153,735	\$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:	\$2,500	\$12,572	\$
Total Unreserved Funds:	\$140,720	\$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:	\$350,000	\$9,874,041	\$
Per Capita Debt:	\$14	\$89,288	\$
General Obligation Debt over EAV:	0.73%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to 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:	\$425,000	\$9,874,041	\$
Per Capita Debt:	\$94	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$930,014	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$207	\$161,221	\$
Revenue Collected During FY 14:	\$456,779	\$4,741,753	\$
Expenditures During FY 14:	\$434,672	\$4,559,132	\$
Per Capita Revenue:	\$102	\$41,565	\$
Per Capita Expenditures:	\$97	\$48,218	\$
Operating Income (loss):	\$22,107	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	219.04%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$952,121	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$212	\$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: **Pulaski-Alexander Co Soil And Water Conservation District**

Unit Code: **077/010/17** County: **Pulaski**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$78,840**

Equalized Assessed Valuation: **\$76,878,521**

Population: **13,532**

Employees:

 Full Time: **1**

 Part Time:

 Salaries Paid: **\$37,980**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$146,244	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$11	\$16,485	\$8
Revenue Collected During FY 14:	\$81,534	\$73,517	\$17,606
Expenditures During FY 14:	\$65,522	\$78,009	\$15,616
Per Capita Revenue:	\$6	\$509	\$6
Per Capita Expenditures:	\$5	\$553	\$5
Revenues over (under) Expenditures:	\$16,012	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	247.64%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$162,256	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$12	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$160,973	\$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: **Putman Twp Cemetery District**

Unit Code: 029/040/04 County: Fulton

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$40,100

Equalized Assessed Valuation: \$23,243,202

Population: 2,137

Employees:

 Full Time:

 Part Time: 1

 Salaries Paid: \$1,000

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$12,932	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$6	\$16,485	\$8
Revenue Collected During FY 14:	\$32,844	\$73,517	\$17,606
Expenditures During FY 14:	\$34,769	\$78,009	\$15,616
Per Capita Revenue:	\$15	\$509	\$6
Per Capita Expenditures:	\$16	\$553	\$5
Revenues over (under) Expenditures:	-\$1,925	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	31.66%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$11,007	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$5	\$16,057	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$21,107	\$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:	\$21,249	\$25,146,943	\$814,407
Per Capita Debt:	\$1	\$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:	-\$16,105	\$1,572,593	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$11	\$
Revenue Collected During FY 14:	\$316,524	\$318,843	\$
Expenditures During FY 14:	\$361,732	\$305,480	\$
Per Capita Revenue:	\$8	\$3	\$
Per Capita Expenditures:	\$9	\$3	\$
Operating Income (loss):	-\$45,208	\$13,363	\$
Ratio of Retained Earnings to Expenditures:	-16.95%	229.53%	0.00%
Ending Retained Earnings for FY 14:	-\$61,313	\$1,690,523	\$
Per Capita Ending Retained Earnings:	-\$2	\$13	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Raleigh Water Service District**

Unit Code: 082/020/19 County: Saline

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$371,146

Equalized Assessed Valuation: \$

Population: 257

Employees:

 Full Time:

 Part Time: 1

 Salaries Paid: \$15,900

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,198,387	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$4,663	\$161,221	\$
Revenue Collected During FY 14:	\$221,929	\$4,741,753	\$
Expenditures During FY 14:	\$371,146	\$4,559,132	\$
Per Capita Revenue:	\$864	\$41,565	\$
Per Capita Expenditures:	\$1,444	\$48,218	\$
Operating Income (loss):	-\$149,217	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	282.68%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$1,049,170	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$4,082	\$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: **Randolph #2 Road District**

Unit Code: **079/020/15** County: **Randolph**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$711,200**

Equalized Assessed Valuation: **\$129,408,288**

Population: **16,200**

Employees:

Full Time: **4**

Part Time: **2**

Salaries Paid: **\$246,213**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$415,876	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$26	\$16,485	\$8
Revenue Collected During FY 14:	\$727,252	\$73,517	\$17,606
Expenditures During FY 14:	\$677,500	\$78,009	\$15,616
Per Capita Revenue:	\$45	\$509	\$6
Per Capita Expenditures:	\$42	\$553	\$5
Revenues over (under) Expenditures:	\$49,752	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	61.03%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$413,480	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$26	\$16,057	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$145,081	\$5,839	\$
Total Unrestricted Net Assets:	\$268,398	\$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:	\$70,761	\$9,874,041	\$
Per Capita Debt:	\$4	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to 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: **Randolph #3 Road District**

Unit Code: **079/030/15** County: **Randolph**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$733,030**

Equalized Assessed Valuation: **\$115,798,181**

Population: **10,500**

Employees:

Full Time: **4**

Part Time: **3**

Salaries Paid: **\$156,252**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$197,461	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$19	\$16,485	\$8
Revenue Collected During FY 14:	\$620,185	\$73,517	\$17,606
Expenditures During FY 14:	\$733,030	\$78,009	\$15,616
Per Capita Revenue:	\$59	\$509	\$6
Per Capita Expenditures:	\$70	\$553	\$5
Revenues over (under) Expenditures:	-\$112,845	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	10.63%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$77,893	\$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:	\$363,684	\$5,839	\$
Total Unrestricted Net Assets:	-\$286,089	\$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: **Randolph #4 Road District**

Unit Code: 079/040/15 County: Randolph

Fiscal Year End: 3/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$46,982

Equalized Assessed Valuation: \$1,754,865

Population: 55

Employees:

 Full Time:

 Part Time: 7

 Salaries Paid: \$24,588

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$39,843	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$724	\$16,485	\$8
Revenue Collected During FY 14:	\$73,414	\$73,517	\$17,606
Expenditures During FY 14:	\$46,982	\$78,009	\$15,616
Per Capita Revenue:	\$1,335	\$509	\$6
Per Capita Expenditures:	\$854	\$553	\$5
Revenues over (under) Expenditures:	\$26,432	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	141.06%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$66,275	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$1,205	\$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:	\$66,275	\$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: **Randolph Co Soil And Water Conservation District**

Unit Code: **079/010/17** County: **Randolph**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$81,685**

Equalized Assessed Valuation: **\$465,000,586**

Population: **32,890**

Employees:

 Full Time: **2**

 Part Time:

 Salaries Paid: **\$53,929**

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:	\$143,212	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$4	\$16,485	\$8
Revenue Collected During FY 14:	\$87,112	\$73,517	\$17,606
Expenditures During FY 14:	\$83,664	\$78,009	\$15,616
Per Capita Revenue:	\$3	\$509	\$6
Per Capita Expenditures:	\$3	\$553	\$5
Revenues over (under) Expenditures:	\$3,448	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	167.04%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$139,756	\$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:	\$8,510	\$5,839	\$
Total Unrestricted Net Assets:	\$123,460	\$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:	Randolph Memorial Hospital District	
Unit Code:	079/010/08	County: Randolph
Fiscal Year End:	6/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$24,400,525	
Equalized Assessed Valuation:	\$78,933,789	
Population:	33,476	
Employees:		
	Full Time:	114
	Part Time:	95
	Salaries Paid:	\$10,120,793

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$32,301,543	\$13,028,761	\$2,871,329
Per Capita Beginning Fund Balance:	\$965	\$308	\$35
Revenue Collected During FY 14:	\$25,308,151	\$11,180,846	\$4,024,088
Expenditures During FY 14:	\$23,628,560	\$10,465,918	\$3,750,020
Per Capita Revenue:	\$756	\$417	\$43
Per Capita Expenditures:	\$706	\$390	\$48
Revenues over (under) Expenditures:	\$1,679,591	\$714,928	\$211,951
Ratio of Fund Balance to Expenditures:	143.81%	166.74%	82.01%
Ending Fund Balance for FY 14:	\$33,981,134	\$13,713,051	\$3,110,342
Per Capita Ending Fund Balance:	\$1,015	\$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:	\$63,689	\$6,652,591	\$281,900
Total Unrestricted Net Assets:	\$23,870,454	\$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 RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Rantoul-Ludlow Multi Township
Tax Assessment District**

Unit Code: 010/060/24 County: Champaign

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$62,866

Equalized Assessed Valuation: \$131,964,379

Population: 18,010

Employees:

 Full Time: 2

 Part Time: 4

 Salaries Paid: \$32,460

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$27,742	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$2	\$16,485	\$8
Revenue Collected During FY 14:	\$57,526	\$73,517	\$17,606
Expenditures During FY 14:	\$57,889	\$78,009	\$15,616
Per Capita Revenue:	\$3	\$509	\$6
Per Capita Expenditures:	\$3	\$553	\$5
Revenues over (under) Expenditures:	-\$363	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	47.30%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$27,379	\$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:	\$27,379	\$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 RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Reed Twp Mosquito Abatement District**

Unit Code: **099/015/11** County: **Will**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$537,800**

Equalized Assessed Valuation: **\$615,160,567**

Population: **5,000**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$38,999**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$406,079	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$81	\$16,485	\$8
Revenue Collected During FY 14:	\$173,573	\$73,517	\$17,606
Expenditures During FY 14:	\$163,703	\$78,009	\$15,616
Per Capita Revenue:	\$35	\$509	\$6
Per Capita Expenditures:	\$33	\$553	\$5
Revenues over (under) Expenditures:	\$9,870	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	254.09%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$415,949	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$83	\$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:	\$415,949	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$6,470,213	\$9,874,041	\$
Per Capita Debt:	\$78	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$54,594,474	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$658	\$161,221	\$
Revenue Collected During FY 14:	\$14,664,329	\$4,741,753	\$
Expenditures During FY 14:	\$9,609,709	\$4,559,132	\$
Per Capita Revenue:	\$177	\$41,565	\$
Per Capita Expenditures:	\$116	\$48,218	\$
Operating Income (loss):	\$5,054,620	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	615.72%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$59,169,094	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$713	\$156,143	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Richmond Township Cemetery District**

Unit Code: **063/010/04** County: **Mchenry**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$25,064**

Equalized Assessed Valuation: **\$201,097,178**

Population: **6,683**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$3,000**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$71,264	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$11	\$16,485	\$8
Revenue Collected During FY 14:	\$37,244	\$73,517	\$17,606
Expenditures During FY 14:	\$27,116	\$78,009	\$15,616
Per Capita Revenue:	\$6	\$509	\$6
Per Capita Expenditures:	\$4	\$553	\$5
Revenues over (under) Expenditures:	\$10,128	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	355.09%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$96,285	\$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 RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$171,762	\$9,874,041	\$
Per Capita Debt:	\$1	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$5,531,060	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$20	\$161,221	\$
Revenue Collected During FY 14:	\$12,817,823	\$4,741,753	\$
Expenditures During FY 14:	\$11,428,089	\$4,559,132	\$
Per Capita Revenue:	\$47	\$41,565	\$
Per Capita Expenditures:	\$42	\$48,218	\$
Operating Income (loss):	\$1,389,734	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	56.35%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$6,440,017	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$24	\$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:	\$38,173	\$9,874,041	\$
Per Capita Debt:	\$	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to 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: **Rock Island Forest Preserve District**

Unit Code: 081/010/07 County: Rock Island

Fiscal Year End: 6/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$5,213,755

Equalized Assessed Valuation: \$2,356,960,170

Population: 147,258

Employees:

Full Time: 32

Part Time: 86

Salaries Paid: \$1,938,140

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$1,384,060	\$13,028,761	\$2,871,329
Per Capita Beginning Fund Balance:	\$9	\$308	\$35
Revenue Collected During FY 14:	\$5,530,823	\$11,180,846	\$4,024,088
Expenditures During FY 14:	\$5,402,600	\$10,465,918	\$3,750,020
Per Capita Revenue:	\$38	\$417	\$43
Per Capita Expenditures:	\$37	\$390	\$48
Revenues over (under) Expenditures:	\$128,223	\$714,928	\$211,951
Ratio of Fund Balance to Expenditures:	27.99%	166.74%	82.01%
Ending Fund Balance for FY 14:	\$1,512,283	\$13,713,051	\$3,110,342
Per Capita Ending Fund Balance:	\$10	\$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:	\$774,310	\$6,652,591	\$281,900
Total Unrestricted Net Assets:	\$1,516,051	\$4,598,326	\$2,230,625



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$5,120,502	\$25,146,943	\$814,407
Per Capita Debt:	\$35	\$163	\$12
General Obligation Debt over EAV:	0.21%	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:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to 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:	\$2,238,273	\$9,874,041	\$
Per Capita Debt:	\$18	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$63,461,794	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$506	\$161,221	\$
Revenue Collected During FY 14:	\$22,352,579	\$4,741,753	\$
Expenditures During FY 14:	\$20,545,153	\$4,559,132	\$
Per Capita Revenue:	\$178	\$41,565	\$
Per Capita Expenditures:	\$164	\$48,218	\$
Operating Income (loss):	\$1,807,426	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	315.28%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$64,775,357	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$516	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$67,019,503	\$9,874,041	\$
Per Capita Debt:	\$231	\$89,288	\$
General Obligation Debt over EAV:	1.90%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$105,284,033	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$362	\$161,221	\$
Revenue Collected During FY 14:	\$36,841,458	\$4,741,753	\$
Expenditures During FY 14:	\$30,992,131	\$4,559,132	\$
Per Capita Revenue:	\$127	\$41,565	\$
Per Capita Expenditures:	\$107	\$48,218	\$
Operating Income (loss):	\$5,849,327	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	358.59%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$111,133,360	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$382	\$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: **Romeoville Mosquito Abatement District**

Unit Code: 099/010/11 County: Will

Fiscal Year End: 2/28/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$126,000

Equalized Assessed Valuation: \$537,539,986

Population: 21,000

Employees:

 Full Time: _____

 Part Time: _____

 Salaries Paid: _____ \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$97,653	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$5	\$16,485	\$8
Revenue Collected During FY 14:	\$86,245	\$73,517	\$17,606
Expenditures During FY 14:	\$77,984	\$78,009	\$15,616
Per Capita Revenue:	\$4	\$509	\$6
Per Capita Expenditures:	\$4	\$553	\$5
Revenues over (under) Expenditures:	\$8,261	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	135.82%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$105,914	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$5	\$16,057	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$105,914	\$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: **Roodhouse-Patterson #4 Multi Township Tax Assessment District**

Unit Code: 031/020/24 County: Greene

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$14,245

Equalized Assessed Valuation: \$18,998,920

Population: 2,877

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$20,705	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$7	\$16,485	\$8
Revenue Collected During FY 14:	\$9,436	\$73,517	\$17,606
Expenditures During FY 14:	\$7,489	\$78,009	\$15,616
Per Capita Revenue:	\$3	\$509	\$6
Per Capita Expenditures:	\$3	\$553	\$5
Revenues over (under) Expenditures:	\$1,947	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	302.47%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$22,652	\$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

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$3,344,366	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$830	\$161,221	\$
Revenue Collected During FY 14:	\$590,802	\$4,741,753	\$
Expenditures During FY 14:	\$469,224	\$4,559,132	\$
Per Capita Revenue:	\$147	\$41,565	\$
Per Capita Expenditures:	\$116	\$48,218	\$
Operating Income (loss):	\$121,578	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	738.65%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$3,465,944	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$860	\$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: **Round Lake Sanitary District**

Unit Code: **049/060/16** County: **Lake**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$31,050**

Equalized Assessed Valuation: **\$513,350,631**

Population: **56,300**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$12,400**

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:	\$233,848	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$4	\$16,485	\$8
Revenue Collected During FY 14:	\$34,621	\$73,517	\$17,606
Expenditures During FY 14:	\$23,183	\$78,009	\$15,616
Per Capita Revenue:	\$1	\$509	\$6
Per Capita Expenditures:	\$	\$553	\$5
Revenues over (under) Expenditures:	\$11,438	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	1058.04%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$245,286	\$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:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$37,760	\$70,102	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$207,526	\$9,874,041	\$
Per Capita Debt:	\$4	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

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