



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Sadorus-Colfax Multi Township
Tax Assessment District**

Unit Code: 010/070/24 County: Champaign

Fiscal Year End: 12/31/2014

Accounting Method: Cash

Appropriation or Budget: \$20,000

Equalized Assessed Valuation: \$40,118,948

Population: 1,135

Employees:

 Full Time:

 Part Time: 5

 Salaries Paid: \$10,516

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$70,149	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$62	\$16,485	\$8
Revenue Collected During FY 14:	\$20,136	\$73,517	\$17,606
Expenditures During FY 14:	\$20,302	\$78,009	\$15,616
Per Capita Revenue:	\$18	\$509	\$6
Per Capita Expenditures:	\$18	\$553	\$5
Revenues over (under) Expenditures:	-\$166	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	344.71%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$69,983	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$62	\$16,057	\$8

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Salem Airport Authority**

Unit Code: **058/010/03** County: **Marion**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$360,190**

Equalized Assessed Valuation: **\$104,216,638**

Population: **7,350**

Employees:

 Full Time:

 Part Time: **1**

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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$296,115	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$40	\$16,485	\$8
Revenue Collected During FY 14:	\$335,780	\$73,517	\$17,606
Expenditures During FY 14:	\$327,004	\$78,009	\$15,616
Per Capita Revenue:	\$46	\$509	\$6
Per Capita Expenditures:	\$44	\$553	\$5
Revenues over (under) Expenditures:	\$8,776	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	93.24%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$304,891	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$41	\$16,057	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,547	\$5,839	\$
Total Unrestricted Net Assets:	\$304,892	\$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:	\$31,500	\$9,874,041	\$
Per Capita Debt:	\$4	\$89,288	\$
General Obligation Debt over EAV:	0.03%	0.04%	0.00%

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **082/010/17** County: **Saline**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$111,574**

Equalized Assessed Valuation: **\$167,507,621**

Population: **24,913**

Employees:

 Full Time: **2**

 Part Time:

 Salaries Paid: **\$68,800**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$144,285	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$6	\$16,485	\$8
Revenue Collected During FY 14:	\$97,135	\$73,517	\$17,606
Expenditures During FY 14:	\$111,594	\$78,009	\$15,616
Per Capita Revenue:	\$4	\$509	\$6
Per Capita Expenditures:	\$4	\$553	\$5
Revenues over (under) Expenditures:	-\$14,459	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	116.34%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$129,826	\$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:	\$	\$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:	Saline Valley River Conservancy District	
Unit Code:	082/010/14	County: Saline
Fiscal Year End:	4/30/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$7,179,455	
Equalized Assessed Valuation:	\$398,814,162	
Population:	25,000	
Employees:		
	Full Time:	20
	Part Time:	
	Salaries Paid:	\$679,037

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$294,839	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$12	\$16,485	\$8
Revenue Collected During FY 14:	\$365,590	\$73,517	\$17,606
Expenditures During FY 14:	\$241,215	\$78,009	\$15,616
Per Capita Revenue:	\$15	\$509	\$6
Per Capita Expenditures:	\$10	\$553	\$5
Revenues over (under) Expenditures:	\$124,375	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	173.79%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$419,214	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$17	\$16,057	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$419,214	\$70,102	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$15,319,065	\$9,874,041	\$
Per Capita Debt:	\$613	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$7,039,212	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$282	\$161,221	\$
Revenue Collected During FY 14:	\$3,823,178	\$4,741,753	\$
Expenditures During FY 14:	\$3,855,495	\$4,559,132	\$
Per Capita Revenue:	\$153	\$41,565	\$
Per Capita Expenditures:	\$154	\$48,218	\$
Operating Income (loss):	-\$32,317	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	181.74%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$7,006,895	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$280	\$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: **Salt Creek Sanitary District**

Unit Code: 022/070/16 County: Dupage

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$7,046,375

Equalized Assessed Valuation: \$519,413,287

Population: 22,517

Employees:

 Full Time: 8

 Part Time:

 Salaries Paid: \$406,613

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$9,214,302	\$9,874,041	\$
Per Capita Debt:	\$409	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$6,817,278	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$303	\$161,221	\$
Revenue Collected During FY 14:	\$2,345,216	\$4,741,753	\$
Expenditures During FY 14:	\$2,275,947	\$4,559,132	\$
Per Capita Revenue:	\$104	\$41,565	\$
Per Capita Expenditures:	\$101	\$48,218	\$
Operating Income (loss):	\$69,269	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	302.58%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$6,886,547	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$306	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **San Jose Sanitary District**

Unit Code: **060/010/16** County: **Mason**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$28,890**

Equalized Assessed Valuation: **\$3,800,087**

Population: **642**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$32,172	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$50	\$16,485	\$8
Revenue Collected During FY 14:	\$5,741	\$73,517	\$17,606
Expenditures During FY 14:	\$2,338	\$78,009	\$15,616
Per Capita Revenue:	\$9	\$509	\$6
Per Capita Expenditures:	\$4	\$553	\$5
Revenues over (under) Expenditures:	\$3,403	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	1521.60%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$35,575	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$55	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$17,594	\$12,572	\$
Total Unreserved Funds:	\$17,981	\$29,150	\$

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$2,160,896	\$9,874,041	\$
Per Capita Debt:	\$438	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$5,665,631	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$1,148	\$161,221	\$
Revenue Collected During FY 14:	\$2,328,623	\$4,741,753	\$
Expenditures During FY 14:	\$1,245,236	\$4,559,132	\$
Per Capita Revenue:	\$472	\$41,565	\$
Per Capita Expenditures:	\$252	\$48,218	\$
Operating Income (loss):	\$1,083,387	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	541.99%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$6,749,018	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$1,367	\$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: **Santa Fe-Lake #4 Multi Township
Tax Assessment District**

Unit Code: 014/010/24 County: Clinton

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$31,893

Equalized Assessed Valuation: \$37,440,449

Population: 960

Employees:

 Full Time:

 Part Time: 5

 Salaries Paid: \$7,088

Blended Component Units

Number Submitted = 1
Multi Township

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$18,318	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$19	\$16,485	\$8
Revenue Collected During FY 14:	\$12,898	\$73,517	\$17,606
Expenditures During FY 14:	\$10,979	\$78,009	\$15,616
Per Capita Revenue:	\$13	\$509	\$6
Per Capita Expenditures:	\$11	\$553	\$5
Revenues over (under) Expenditures:	\$1,919	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	184.32%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$20,237	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$21	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$20,237	\$12,572	\$
Total Unreserved Funds:	\$	\$29,150	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Saunemin, Pleasant Ridge, Union, Charlotte Multi Township Tax**

Unit Code: **053/060/24** County: **Livingston**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$28,200**

Equalized Assessed Valuation: **\$60,666,855**

Population: **1,294**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$18,285**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$42,844	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$33	\$16,485	\$8
Revenue Collected During FY 14:	\$20,030	\$73,517	\$17,606
Expenditures During FY 14:	\$20,758	\$78,009	\$15,616
Per Capita Revenue:	\$15	\$509	\$6
Per Capita Expenditures:	\$16	\$553	\$5
Revenues over (under) Expenditures:	-\$728	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	202.89%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$42,116	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$33	\$16,057	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$42,116	\$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:	\$846,815	\$25,146,943	\$814,407
Per Capita Debt:	\$114	\$163	\$12
General Obligation Debt over EAV:	0.67%	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: **Schuyler #1 Multi Township Tax Assessment District**

Unit Code: **084/010/24** County: **Schuyler**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$12,247**

Equalized Assessed Valuation: **\$29,168,805**

Population: **650**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$27,697	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$43	\$16,485	\$8
Revenue Collected During FY 14:	\$12,355	\$73,517	\$17,606
Expenditures During FY 14:	\$10,222	\$78,009	\$15,616
Per Capita Revenue:	\$19	\$509	\$6
Per Capita Expenditures:	\$16	\$553	\$5
Revenues over (under) Expenditures:	\$2,133	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	291.82%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$29,830	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$46	\$16,057	\$8

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **084/010/17** County: **Schuyler**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$93,400**

Equalized Assessed Valuation: **\$100,451,404**

Population: **7,444**

Employees:

 Full Time: **1**

 Part Time: **1**

 Salaries Paid: **\$43,062**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$690,614	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$93	\$16,485	\$8
Revenue Collected During FY 14:	\$88,181	\$73,517	\$17,606
Expenditures During FY 14:	\$78,817	\$78,009	\$15,616
Per Capita Revenue:	\$12	\$509	\$6
Per Capita Expenditures:	\$11	\$553	\$5
Revenues over (under) Expenditures:	\$9,364	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	888.11%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$699,978	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$94	\$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:	\$15,600	\$5,839	\$
Total Unrestricted Net Assets:	\$680,219	\$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:	Schuyler County Public Health District	
Unit Code:	084/005/13	County: Schuyler
Fiscal Year End:	6/30/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$413,926	
Equalized Assessed Valuation:	\$94,026,662	
Population:	7,444	
Employees:		
	Full Time:	4
	Part Time:	
	Salaries Paid:	\$97,920

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$34,262	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$5	\$16,485	\$8
Revenue Collected During FY 14:	\$266,890	\$73,517	\$17,606
Expenditures During FY 14:	\$379,356	\$78,009	\$15,616
Per Capita Revenue:	\$36	\$509	\$6
Per Capita Expenditures:	\$51	\$553	\$5
Revenues over (under) Expenditures:	-\$112,466	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	46.89%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$177,896	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$24	\$16,057	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,855	\$5,839	\$
Total Unrestricted Net Assets:	\$23,430	\$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:	\$245,719	\$9,874,041	\$
Per Capita Debt:	\$33	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to 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: **Scott #1 Road District**

Unit Code: **085/010/15** County: **Scott**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$82,850**

Equalized Assessed Valuation: **\$5,175,732**

Population: **340**

Employees:

 Full Time: **2**

 Part Time:

 Salaries Paid: **\$19,579**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$60,908	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$179	\$16,485	\$8
Revenue Collected During FY 14:	\$66,633	\$73,517	\$17,606
Expenditures During FY 14:	\$49,140	\$78,009	\$15,616
Per Capita Revenue:	\$196	\$509	\$6
Per Capita Expenditures:	\$145	\$553	\$5
Revenues over (under) Expenditures:	\$17,493	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	159.55%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$78,401	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$231	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$123,004	\$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: **Scott #2 Road District**

Unit Code: **085/020/15** County: **Scott**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$69,100**

Equalized Assessed Valuation: **\$4,720,745**

Population: **370**

Employees:

 Full Time: **1**

 Part Time: **1**

 Salaries Paid: **\$23,766**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$56,669	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$153	\$16,485	\$8
Revenue Collected During FY 14:	\$57,986	\$73,517	\$17,606
Expenditures During FY 14:	\$76,876	\$78,009	\$15,616
Per Capita Revenue:	\$157	\$509	\$6
Per Capita Expenditures:	\$208	\$553	\$5
Revenues over (under) Expenditures:	-\$18,890	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	49.14%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$37,779	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$102	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$65,181	\$29,150	\$

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$25,013	\$9,874,041	\$
Per Capita Debt:	\$68	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

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

Unit Code: **085/030/15** County: **Scott**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$77,550**

Equalized Assessed Valuation: **\$2,840,322**

Population: **280**

Employees:

 Full Time: **1**

 Part Time: **1**

 Salaries Paid: **\$19,243**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$97,287	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$347	\$16,485	\$8
Revenue Collected During FY 14:	\$65,628	\$73,517	\$17,606
Expenditures During FY 14:	\$48,961	\$78,009	\$15,616
Per Capita Revenue:	\$234	\$509	\$6
Per Capita Expenditures:	\$175	\$553	\$5
Revenues over (under) Expenditures:	\$16,667	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	232.74%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$113,954	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$407	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$131,372	\$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: **Scott #4 Road District**

Unit Code: **085/040/15** County: **Scott**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$90,050**

Equalized Assessed Valuation: **\$7,494,889**

Population: **425**

Employees:

 Full Time: **1**

 Part Time: **1**

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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$108,375	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$255	\$16,485	\$8
Revenue Collected During FY 14:	\$91,954	\$73,517	\$17,606
Expenditures During FY 14:	\$164,408	\$78,009	\$15,616
Per Capita Revenue:	\$216	\$509	\$6
Per Capita Expenditures:	\$387	\$553	\$5
Revenues over (under) Expenditures:	-\$72,454	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	21.85%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$35,921	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$85	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$80,424	\$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:	\$58,830	\$9,874,041	\$
Per Capita Debt:	\$138	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to 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: **Scott #5 Road District**

Unit Code: **085/050/15** County: **Scott**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$73,050**

Equalized Assessed Valuation: **\$5,326,726**

Population: **350**

Employees:

Full Time: **2**

Part Time: **2**

Salaries Paid: **\$14,352**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$55,155	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$158	\$16,485	\$8
Revenue Collected During FY 14:	\$79,004	\$73,517	\$17,606
Expenditures During FY 14:	\$73,669	\$78,009	\$15,616
Per Capita Revenue:	\$226	\$509	\$6
Per Capita Expenditures:	\$210	\$553	\$5
Revenues over (under) Expenditures:	\$5,335	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	82.11%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$60,490	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$173	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$106,493	\$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: **Scott #6 Road District**

Unit Code: **085/060/15** County: **Scott**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$106,875**

Equalized Assessed Valuation: **\$4,897,899**

Population: **220**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$13,264**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$106,963	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$486	\$16,485	\$8
Revenue Collected During FY 14:	\$48,438	\$73,517	\$17,606
Expenditures During FY 14:	\$53,104	\$78,009	\$15,616
Per Capita Revenue:	\$220	\$509	\$6
Per Capita Expenditures:	\$241	\$553	\$5
Revenues over (under) Expenditures:	-\$4,666	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	192.64%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$102,297	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$465	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$149,098	\$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:	\$31,673	\$9,874,041	\$
Per Capita Debt:	\$144	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$161,221	\$
Revenue Collected During FY 14:	\$	\$4,741,753	\$
Expenditures During FY 14:	\$	\$4,559,132	\$
Per Capita Revenue:	\$	\$41,565	\$
Per Capita Expenditures:	\$	\$48,218	\$
Operating Income (loss):	\$	\$182,620	\$
Ratio of Retained Earnings to 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: **Scott #7 Road District**

Unit Code: **085/070/15** County: **Scott**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$149,350**

Equalized Assessed Valuation: **\$10,485,523**

Population: **365**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$23,523**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$128,685	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$353	\$16,485	\$8
Revenue Collected During FY 14:	\$70,556	\$73,517	\$17,606
Expenditures During FY 14:	\$90,460	\$78,009	\$15,616
Per Capita Revenue:	\$193	\$509	\$6
Per Capita Expenditures:	\$248	\$553	\$5
Revenues over (under) Expenditures:	-\$19,904	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	120.25%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$108,781	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$298	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$159,957	\$29,150	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **085/010/17** County: **Scott**

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

Accounting Method: **Cash**

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

Equalized Assessed Valuation: **\$74,708,920**

Population: **5,537**

Employees:

 Full Time: **1**

 Part Time: **1**

 Salaries Paid: **\$45,311**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$97,027	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$18	\$16,485	\$8
Revenue Collected During FY 14:	\$80,039	\$73,517	\$17,606
Expenditures During FY 14:	\$63,765	\$78,009	\$15,616
Per Capita Revenue:	\$14	\$509	\$6
Per Capita Expenditures:	\$12	\$553	\$5
Revenues over (under) Expenditures:	\$16,274	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	177.69%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$113,301	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$20	\$16,057	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Seward Sanitary District**

Unit Code: **101/040/16** County: **Winnebago**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$46,600**

Equalized Assessed Valuation: **\$4,366,514**

Population: **917**

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:	\$606,706	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$662	\$16,485	\$8
Revenue Collected During FY 14:	\$53,472	\$73,517	\$17,606
Expenditures During FY 14:	\$45,924	\$78,009	\$15,616
Per Capita Revenue:	\$58	\$509	\$6
Per Capita Expenditures:	\$50	\$553	\$5
Revenues over (under) Expenditures:	\$7,548	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	1337.54%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$614,254	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$670	\$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:	\$100,726	\$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:	\$31,934	\$9,874,041	\$
Per Capita Debt:	\$35	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

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

Unit Code: **010/300/19** County: **Champaign**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$122,824**

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

Population: **500**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$4,265**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$193,000	\$9,874,041	\$
Per Capita Debt:	\$386	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$584,482	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$1,169	\$161,221	\$
Revenue Collected During FY 14:	\$103,406	\$4,741,753	\$
Expenditures During FY 14:	\$114,490	\$4,559,132	\$
Per Capita Revenue:	\$207	\$41,565	\$
Per Capita Expenditures:	\$229	\$48,218	\$
Operating Income (loss):	-\$11,084	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	500.83%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$573,398	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$1,147	\$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:	\$2,510,896	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$42	\$161,221	\$
Revenue Collected During FY 14:	\$3,968,024	\$4,741,753	\$
Expenditures During FY 14:	\$3,486,120	\$4,559,132	\$
Per Capita Revenue:	\$66	\$41,565	\$
Per Capita Expenditures:	\$58	\$48,218	\$
Operating Income (loss):	\$481,904	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	85.85%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$2,992,800	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$50	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$60,000	\$9,874,041	\$
Per Capita Debt:	\$67	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$740,754	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$823	\$161,221	\$
Revenue Collected During FY 14:	\$169,333	\$4,741,753	\$
Expenditures During FY 14:	\$191,561	\$4,559,132	\$
Per Capita Revenue:	\$188	\$41,565	\$
Per Capita Expenditures:	\$213	\$48,218	\$
Operating Income (loss):	-\$22,228	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	375.09%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$718,526	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$798	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Shawneetown Port District**

Unit Code: 030/010/25 County: Gallatin

Fiscal Year End: 6/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$90,601

Equalized Assessed Valuation: \$

Population: 1

Employees:

 Full Time:

 Part Time: 1

 Salaries Paid: \$11,320

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$2,067,078	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$2,067,078	\$16,485	\$8
Revenue Collected During FY 14:	\$98,673	\$73,517	\$17,606
Expenditures During FY 14:	\$90,601	\$78,009	\$15,616
Per Capita Revenue:	\$98,673	\$509	\$6
Per Capita Expenditures:	\$90,601	\$553	\$5
Revenues over (under) Expenditures:	\$8,072	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	1987.27%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$1,800,483	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$1,800,483	\$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:	\$332,251	\$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:	Shelby Co Soil And Water Conservation District	
Unit Code:	086/010/17	County: Shelby
Fiscal Year End:	6/30/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$159,500	
Equalized Assessed Valuation:	\$	
Population:	22,681	
Employees:		
	Full Time:	1
	Part Time:	1
	Salaries Paid:	\$71,588

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$148,250	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$7	\$16,485	\$8
Revenue Collected During FY 14:	\$374,993	\$73,517	\$17,606
Expenditures During FY 14:	\$395,251	\$78,009	\$15,616
Per Capita Revenue:	\$17	\$509	\$6
Per Capita Expenditures:	\$17	\$553	\$5
Revenues over (under) Expenditures:	-\$20,258	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	32.38%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$127,992	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$6	\$16,057	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$130,905	\$70,102	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Sheridan Sanitary District**

Unit Code: **050/010/16** County: **Lasalle**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$366,011**

Equalized Assessed Valuation: **\$11,867,762**

Population: **1,958**

Employees:

Full Time: **3**

Part Time: **3**

Salaries Paid: **\$104,564**

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:	\$30,603	\$9,874,041	\$
Per Capita Debt:	\$16	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$722,161	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$369	\$161,221	\$
Revenue Collected During FY 14:	\$533,834	\$4,741,753	\$
Expenditures During FY 14:	\$396,088	\$4,559,132	\$
Per Capita Revenue:	\$273	\$41,565	\$
Per Capita Expenditures:	\$202	\$48,218	\$
Operating Income (loss):	\$137,746	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	217.10%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$859,907	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$439	\$156,143	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	South Cook Mosquito Abatement District	
Unit Code:	016/040/11	County: Cook
Fiscal Year End:	6/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$4,105,305	
Equalized Assessed Valuation:	\$16,818,868,223	
Population:	1,678,533	
Employees:		
	Full Time:	21
	Part Time:	16
	Salaries Paid:	\$1,097,249

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$1,889,832	\$13,028,761	\$2,871,329
Per Capita Beginning Fund Balance:	\$1	\$308	\$35
Revenue Collected During FY 14:	\$2,692,254	\$11,180,846	\$4,024,088
Expenditures During FY 14:	\$2,554,881	\$10,465,918	\$3,750,020
Per Capita Revenue:	\$2	\$417	\$43
Per Capita Expenditures:	\$2	\$390	\$48
Revenues over (under) Expenditures:	\$137,373	\$714,928	\$211,951
Ratio of Fund Balance to Expenditures:	79.35%	166.74%	82.01%
Ending Fund Balance for FY 14:	\$2,027,205	\$13,713,051	\$3,110,342
Per Capita Ending Fund Balance:	\$1	\$334	\$37

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,652,591	\$281,900
Total Unrestricted Net Assets:	\$1,699,981	\$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: **South Fork Sanitary District**

Unit Code: **011/005/16** County: **Christian**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$175,269**

Equalized Assessed Valuation: **\$**

Population: **343**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$6,840**

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:	\$785,000	\$9,874,041	\$
Per Capita Debt:	\$2,289	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$986,526	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$2,876	\$161,221	\$
Revenue Collected During FY 14:	\$133,716	\$4,741,753	\$
Expenditures During FY 14:	\$144,753	\$4,559,132	\$
Per Capita Revenue:	\$390	\$41,565	\$
Per Capita Expenditures:	\$422	\$48,218	\$
Operating Income (loss):	-\$11,037	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	673.90%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$975,489	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$2,844	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$2,278,000	\$9,874,041	\$
Per Capita Debt:	\$1,199	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$2,473,658	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$1,302	\$161,221	\$
Revenue Collected During FY 14:	\$390,368	\$4,741,753	\$
Expenditures During FY 14:	\$476,509	\$4,559,132	\$
Per Capita Revenue:	\$205	\$41,565	\$
Per Capita Expenditures:	\$251	\$48,218	\$
Operating Income (loss):	-\$86,141	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	501.04%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$2,387,517	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$1,257	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$3,099,267	\$9,874,041	\$
Per Capita Debt:	\$526	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$8,339,262	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$1,415	\$161,221	\$
Revenue Collected During FY 14:	\$663,161	\$4,741,753	\$
Expenditures During FY 14:	\$502,188	\$4,559,132	\$
Per Capita Revenue:	\$112	\$41,565	\$
Per Capita Expenditures:	\$85	\$48,218	\$
Operating Income (loss):	\$160,973	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	1662.20%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$8,347,368	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$1,416	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **South Otter-South Palmyra Multi Township Tax Assessment District**

Unit Code: **056/010/24** County: **Macoupin**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$20,900**

Equalized Assessed Valuation: **\$19,504,709**

Population: **1,201**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$13,750**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$32,907	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$27	\$16,485	\$8
Revenue Collected During FY 14:	\$16,868	\$73,517	\$17,606
Expenditures During FY 14:	\$16,288	\$78,009	\$15,616
Per Capita Revenue:	\$14	\$509	\$6
Per Capita Expenditures:	\$14	\$553	\$5
Revenues over (under) Expenditures:	\$580	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	205.59%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$33,487	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$28	\$16,057	\$8

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

Unit Code: 056/020/19 County: Macoupin

Fiscal Year End: 12/31/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$275,000

Equalized Assessed Valuation: \$1

Population: 400

Employees:

 Full Time:

 Part Time: 7

 Salaries Paid: \$18,930

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,763,740	\$9,874,041	\$
Per Capita Debt:	\$4,409	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,460,331	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$3,651	\$161,221	\$
Revenue Collected During FY 14:	\$225,842	\$4,741,753	\$
Expenditures During FY 14:	\$246,494	\$4,559,132	\$
Per Capita Revenue:	\$565	\$41,565	\$
Per Capita Expenditures:	\$616	\$48,218	\$
Operating Income (loss):	-\$20,652	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	584.06%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$1,439,679	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$3,599	\$156,143	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$3,377,308	\$9,874,041	\$
Per Capita Debt:	\$1,876	\$89,288	\$
General Obligation Debt over EAV:	1.30%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$6,911,523	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$3,840	\$161,221	\$
Revenue Collected During FY 14:	\$738,795	\$4,741,753	\$
Expenditures During FY 14:	\$950,503	\$4,559,132	\$
Per Capita Revenue:	\$410	\$41,565	\$
Per Capita Expenditures:	\$528	\$48,218	\$
Operating Income (loss):	-\$211,708	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	704.87%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$6,699,815	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$3,722	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **South Ridgewood Sanitary District**

Unit Code: **099/036/16** County: **Will**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$183,000**

Equalized Assessed Valuation: **\$**

Population: **580**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$3,600**

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:	-\$157,072	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	-\$271	\$161,221	\$
Revenue Collected During FY 14:	\$28,843	\$4,741,753	\$
Expenditures During FY 14:	\$94,416	\$4,559,132	\$
Per Capita Revenue:	\$50	\$41,565	\$
Per Capita Expenditures:	\$163	\$48,218	\$
Operating Income (loss):	-\$65,573	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	-235.81%	108.78%	0.00%
Ending Retained Earnings for FY 14:	-\$222,645	\$6,230,006	\$
Per Capita Ending Retained Earnings:	-\$384	\$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:	\$33,552,252	\$9,874,041	\$
Per Capita Debt:	\$2,496	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$938,184	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$70	\$161,221	\$
Revenue Collected During FY 14:	\$2,718,253	\$4,741,753	\$
Expenditures During FY 14:	\$3,552,392	\$4,559,132	\$
Per Capita Revenue:	\$202	\$41,565	\$
Per Capita Expenditures:	\$264	\$48,218	\$
Operating Income (loss):	-\$834,139	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	16.20%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$575,378	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$43	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	South Stickney Sanitary District	
Unit Code:	016/200/16	County: Cook
Fiscal Year End:	4/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$6,920,185	
Equalized Assessed Valuation:	\$489,428,598	
Population:	32,000	
Employees:		
	Full Time:	17
	Part Time:	2
	Salaries Paid:	\$1,158,287

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$92,791	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$3	\$16,485	\$8
Revenue Collected During FY 14:	\$309,007	\$73,517	\$17,606
Expenditures During FY 14:	\$132,163	\$78,009	\$15,616
Per Capita Revenue:	\$10	\$509	\$6
Per Capita Expenditures:	\$4	\$553	\$5
Revenues over (under) Expenditures:	\$176,844	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	204.02%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$269,635	\$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:	\$269,635	\$70,102	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$4,316,268	\$9,874,041	\$
Per Capita Debt:	\$135	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$5,141,015	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$161	\$161,221	\$
Revenue Collected During FY 14:	\$6,320,635	\$4,741,753	\$
Expenditures During FY 14:	\$6,274,668	\$4,559,132	\$
Per Capita Revenue:	\$198	\$41,565	\$
Per Capita Expenditures:	\$196	\$48,218	\$
Operating Income (loss):	\$45,967	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	82.67%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$5,186,982	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$162	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$5,550,000	\$9,874,041	\$
Per Capita Debt:	\$55	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Southeast Joliet Sanitary District**

Unit Code: **099/035/16** County: **Will**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$589,930**

Equalized Assessed Valuation: **\$**

Population: **3,000**

Employees:

Full Time: **4**

Part Time: **1**

Salaries Paid: **\$157,816**

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$379,122	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$126	\$161,221	\$
Revenue Collected During FY 14:	\$590,195	\$4,741,753	\$
Expenditures During FY 14:	\$600,880	\$4,559,132	\$
Per Capita Revenue:	\$197	\$41,565	\$
Per Capita Expenditures:	\$200	\$48,218	\$
Operating Income (loss):	-\$10,685	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	62.59%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$376,115	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$125	\$156,143	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$2,965,150	\$25,146,943	\$814,407
Per Capita Debt:	\$69	\$163	\$12
General Obligation Debt over EAV:	0.63%	15.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$105,150	\$1,572,593	\$
Per Capita Beginning Retained Earnings for FY 14:	\$2	\$11	\$
Revenue Collected During FY 14:	\$1,087,919	\$318,843	\$
Expenditures During FY 14:	\$1,099,654	\$305,480	\$
Per Capita Revenue:	\$25	\$3	\$
Per Capita Expenditures:	\$25	\$3	\$
Operating Income (loss):	-\$11,735	\$13,363	\$
Ratio of Retained Earnings to Expenditures:	3.61%	229.53%	0.00%
Ending Retained Earnings for FY 14:	\$39,723	\$1,690,523	\$
Per Capita Ending Retained Earnings:	\$1	\$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 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: Southwest Multi Township Tax Assessment District

Unit Code: 090/055/24 County: Tazewell

Fiscal Year End: 3/31/2014

Accounting Method: Cash

Appropriation or Budget: \$55,350

Equalized Assessed Valuation: \$90,882,344

Population: 4,722

Employees:

 Full Time:

 Part Time: 9

 Salaries Paid: \$11,661

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$77,166	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$16	\$16,485	\$8
Revenue Collected During FY 14:	\$32,966	\$73,517	\$17,606
Expenditures During FY 14:	\$17,841	\$78,009	\$15,616
Per Capita Revenue:	\$7	\$509	\$6
Per Capita Expenditures:	\$4	\$553	\$5
Revenues over (under) Expenditures:	\$15,125	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	517.30%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$92,291	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$20	\$16,057	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Southwest Quad Multi Township
Tax Assessment District

Unit Code: 025/070/24 County: Effingham

Fiscal Year End: 12/31/2014

Accounting Method: Cash

Appropriation or Budget: \$13,000

Equalized Assessed Valuation: \$76,118,645

Population: 6,965

Employees:

 Full Time:

 Part Time: 9

 Salaries Paid: \$7,075

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$35,069	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$5	\$16,485	\$8
Revenue Collected During FY 14:	\$10,781	\$73,517	\$17,606
Expenditures During FY 14:	\$12,372	\$78,009	\$15,616
Per Capita Revenue:	\$2	\$509	\$6
Per Capita Expenditures:	\$2	\$553	\$5
Revenues over (under) Expenditures:	-\$1,591	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	270.59%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$33,478	\$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:	\$	\$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:	\$3,974,311	\$9,874,041	\$
Per Capita Debt:	\$611	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$17,915,671	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$2,756	\$161,221	\$
Revenue Collected During FY 14:	\$28,412,708	\$4,741,753	\$
Expenditures During FY 14:	\$27,484,600	\$4,559,132	\$
Per Capita Revenue:	\$4,371	\$41,565	\$
Per Capita Expenditures:	\$4,228	\$48,218	\$
Operating Income (loss):	\$928,108	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	68.56%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$18,843,779	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$2,899	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Sparta Airport Authority**

Unit Code: **079/010/03** County: **Randolph**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,788,100**

Equalized Assessed Valuation: **\$64,455,857**

Population: **5,000**

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:	\$774,750	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$155	\$16,485	\$8
Revenue Collected During FY 14:	\$233,431	\$73,517	\$17,606
Expenditures During FY 14:	\$244,923	\$78,009	\$15,616
Per Capita Revenue:	\$47	\$509	\$6
Per Capita Expenditures:	\$49	\$553	\$5
Revenues over (under) Expenditures:	-\$11,492	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	311.63%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$763,258	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$153	\$16,057	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,773	\$5,839	\$
Total Unrestricted Net Assets:	\$757,516	\$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: **Spoon Valley Lake Sanitary District**

Unit Code: **048/060/16** County: **Knox**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,366,008**

Equalized Assessed Valuation: **\$56,116,070**

Population: **1,300**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$27,640**

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,404,840	\$9,874,041	\$
Per Capita Debt:	\$1,081	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$3,107,999	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$2,391	\$161,221	\$
Revenue Collected During FY 14:	\$488,849	\$4,741,753	\$
Expenditures During FY 14:	\$379,137	\$4,559,132	\$
Per Capita Revenue:	\$376	\$41,565	\$
Per Capita Expenditures:	\$292	\$48,218	\$
Operating Income (loss):	\$109,712	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	804.46%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$3,049,994	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$2,346	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$14,055,559	\$9,874,041	\$
Per Capita Debt:	\$101	\$89,288	\$
General Obligation Debt over EAV:	0.07%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$61,844,172	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$444	\$161,221	\$
Revenue Collected During FY 14:	\$7,137,894	\$4,741,753	\$
Expenditures During FY 14:	\$10,180,920	\$4,559,132	\$
Per Capita Revenue:	\$51	\$41,565	\$
Per Capita Expenditures:	\$73	\$48,218	\$
Operating Income (loss):	-\$3,043,026	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	617.68%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$62,885,600	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$452	\$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:	\$25,922,833	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$222	\$161,221	\$
Revenue Collected During FY 14:	\$20,544,133	\$4,741,753	\$
Expenditures During FY 14:	\$15,172,754	\$4,559,132	\$
Per Capita Revenue:	\$176	\$41,565	\$
Per Capita Expenditures:	\$130	\$48,218	\$
Operating Income (loss):	\$5,371,379	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	206.25%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$31,294,212	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$267	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$166,541,756	\$9,874,041	\$
Per Capita Debt:	\$1,433	\$89,288	\$
General Obligation Debt over EAV:	1.97%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$59,562,441	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$512	\$161,221	\$
Revenue Collected During FY 14:	\$24,280,636	\$4,741,753	\$
Expenditures During FY 14:	\$21,667,440	\$4,559,132	\$
Per Capita Revenue:	\$209	\$41,565	\$
Per Capita Expenditures:	\$186	\$48,218	\$
Operating Income (loss):	\$2,613,196	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	287.02%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$62,190,617	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$535	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$9,029,846	\$9,874,041	\$
Per Capita Debt:	\$77	\$89,288	\$
General Obligation Debt over EAV:	0.07%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$17,162,823	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$147	\$161,221	\$
Revenue Collected During FY 14:	\$7,199,424	\$4,741,753	\$
Expenditures During FY 14:	\$4,878,613	\$4,559,132	\$
Per Capita Revenue:	\$62	\$41,565	\$
Per Capita Expenditures:	\$42	\$48,218	\$
Operating Income (loss):	\$2,320,811	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	249.93%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$12,192,906	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$104	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **St. Clair Street Lighting District**

Unit Code: **088/020/18** County: **St. Clair**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$113,800**

Equalized Assessed Valuation: **\$187,643,103**

Population: **19,000**

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:	\$670,762	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$35	\$16,485	\$8
Revenue Collected During FY 14:	\$82,115	\$73,517	\$17,606
Expenditures During FY 14:	\$82,470	\$78,009	\$15,616
Per Capita Revenue:	\$4	\$509	\$6
Per Capita Expenditures:	\$4	\$553	\$5
Revenues over (under) Expenditures:	-\$355	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	812.91%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$670,407	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$35	\$16,057	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$670,407	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **ST. FRANCIS-TEUTOPOLIS**
Multi Township Tax Assessment

Unit Code: 025/065/24 County: Effingham

Fiscal Year End: 12/31/2014

Accounting Method: Cash

Appropriation or Budget: \$8,480

Equalized Assessed Valuation: \$80,406,776

Population: 3,700

Employees:

 Full Time:

 Part Time: 1

 Salaries Paid: \$5,230

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$13,376	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$4	\$16,485	\$8
Revenue Collected During FY 14:	\$8,837	\$73,517	\$17,606
Expenditures During FY 14:	\$7,178	\$78,009	\$15,616
Per Capita Revenue:	\$2	\$509	\$6
Per Capita Expenditures:	\$2	\$553	\$5
Revenues over (under) Expenditures:	\$1,659	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	209.46%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$15,035	\$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:	\$	\$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:	St. Louis Regional Airport Authority	
Unit Code:	057/010/03	County: Madison
Fiscal Year End:	5/31/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$3,952,600	
Equalized Assessed Valuation:	\$1,138,886,049	
Population:	62,336	
Employees:		
	Full Time:	11
	Part Time:	4
	Salaries Paid:	\$765,481

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$1,911,143	\$13,028,761	\$2,871,329
Per Capita Beginning Fund Balance:	\$31	\$308	\$35
Revenue Collected During FY 14:	\$1,252,440	\$11,180,846	\$4,024,088
Expenditures During FY 14:	\$2,066,787	\$10,465,918	\$3,750,020
Per Capita Revenue:	\$20	\$417	\$43
Per Capita Expenditures:	\$33	\$390	\$48
Revenues over (under) Expenditures:	-\$814,347	\$714,928	\$211,951
Ratio of Fund Balance to Expenditures:	45.90%	166.74%	82.01%
Ending Fund Balance for FY 14:	\$948,705	\$13,713,051	\$3,110,342
Per Capita Ending Fund Balance:	\$15	\$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:	\$253,262	\$6,652,591	\$281,900
Total Unrestricted Net Assets:	\$1,538,657	\$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:	\$8,105,679	\$25,146,943	\$814,407
Per Capita Debt:	\$130	\$163	\$12
General Obligation Debt over EAV:	0.12%	15.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$30,350	\$1,572,593	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$11	\$
Revenue Collected During FY 14:	\$1,299,093	\$318,843	\$
Expenditures During FY 14:	\$317,193	\$305,480	\$
Per Capita Revenue:	\$21	\$3	\$
Per Capita Expenditures:	\$5	\$3	\$
Operating Income (loss):	\$981,900	\$13,363	\$
Ratio of Retained Earnings to Expenditures:	1979.79%	229.53%	0.00%
Ending Retained Earnings for FY 14:	\$6,279,762	\$1,690,523	\$
Per Capita Ending Retained Earnings:	\$101	\$13	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$142,265	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$804	\$161,221	\$
Revenue Collected During FY 14:	\$46,200	\$4,741,753	\$
Expenditures During FY 14:	\$64,476	\$4,559,132	\$
Per Capita Revenue:	\$261	\$41,565	\$
Per Capita Expenditures:	\$364	\$48,218	\$
Operating Income (loss):	-\$18,276	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	192.30%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$123,989	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$701	\$156,143	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **St. Rose Public Water Service District**

Unit Code: 014/050/19 County: Clinton

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$367,795

Equalized Assessed Valuation: \$

Population: 632

Employees:

 Full Time: 1

 Part Time: 13

 Salaries Paid: \$55,576

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$1,632,087	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$2,582	\$161,221	\$
Revenue Collected During FY 14:	\$453,946	\$4,741,753	\$
Expenditures During FY 14:	\$375,389	\$4,559,132	\$
Per Capita Revenue:	\$718	\$41,565	\$
Per Capita Expenditures:	\$594	\$48,218	\$
Operating Income (loss):	\$78,557	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	455.70%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$1,710,644	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$2,707	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **087/010/17** County: **Stark**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$71,750**

Equalized Assessed Valuation: **\$136,001,129**

Population: **5,994**

Employees:

 Full Time: **1**

 Part Time: **1**

 Salaries Paid: **\$58,313**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$160,969	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$27	\$16,485	\$8
Revenue Collected During FY 14:	\$75,788	\$73,517	\$17,606
Expenditures During FY 14:	\$72,396	\$78,009	\$15,616
Per Capita Revenue:	\$13	\$509	\$6
Per Capita Expenditures:	\$12	\$553	\$5
Revenues over (under) Expenditures:	\$3,392	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	227.03%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$164,361	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$27	\$16,057	\$8

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL 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: **Stateline Mass Transit District**

Unit Code: **101/005/23** County: **Winnebago**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$726,177**

Equalized Assessed Valuation: **\$**

Population: **26,362**

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:	\$455,000	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$17	\$16,485	\$8
Revenue Collected During FY 14:	\$577,622	\$73,517	\$17,606
Expenditures During FY 14:	\$542,192	\$78,009	\$15,616
Per Capita Revenue:	\$22	\$509	\$6
Per Capita Expenditures:	\$21	\$553	\$5
Revenues over (under) Expenditures:	\$35,430	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	90.45%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$490,430	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$19	\$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:	\$490,430	\$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: **Stephenson Co Soil And Water Conservation District**

Unit Code: 089/010/17 County: Stephenson

Fiscal Year End: 6/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$92,020

Equalized Assessed Valuation: \$683,304,092

Population: 46,740

Employees:

 Full Time: 2

 Part Time:

 Salaries Paid: \$73,040

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$305,544	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$7	\$16,485	\$8
Revenue Collected During FY 14:	\$123,617	\$73,517	\$17,606
Expenditures During FY 14:	\$101,083	\$78,009	\$15,616
Per Capita Revenue:	\$3	\$509	\$6
Per Capita Expenditures:	\$2	\$553	\$5
Revenues over (under) Expenditures:	\$22,534	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	324.56%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$328,078	\$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:	\$19,008	\$12,572	\$
Total Unreserved Funds:	\$309,070	\$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:	\$	\$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: **Sugar Creek Cemetery District**

Unit Code: **038/020/04** County: **Iroquois**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$42,050**

Equalized Assessed Valuation: **\$9,118,625**

Population: **243**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$14,596**

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:	\$24,001	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$99	\$16,485	\$8
Revenue Collected During FY 14:	\$33,517	\$73,517	\$17,606
Expenditures During FY 14:	\$28,900	\$78,009	\$15,616
Per Capita Revenue:	\$138	\$509	\$6
Per Capita Expenditures:	\$119	\$553	\$5
Revenues over (under) Expenditures:	\$4,617	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	99.09%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$28,637	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$118	\$16,057	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Sugar Grove Water Authority**

Unit Code: **045/010/41** County: **Kane**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$21,500**

Equalized Assessed Valuation: **\$418,840,568**

Population: **19,618**

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:	\$67,903	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$3	\$16,485	\$8
Revenue Collected During FY 14:	\$12,671	\$73,517	\$17,606
Expenditures During FY 14:	\$8,059	\$78,009	\$15,616
Per Capita Revenue:	\$1	\$509	\$6
Per Capita Expenditures:	\$	\$553	\$5
Revenues over (under) Expenditures:	\$4,612	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	899.80%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$72,515	\$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:	\$	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Sunnyland Sanitary District**

Unit Code: **099/040/16** County: **Will**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$252,880**

Equalized Assessed Valuation: **\$**

Population: **1,050**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$9,583**

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$966,618	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$921	\$161,221	\$
Revenue Collected During FY 14:	\$183,125	\$4,741,753	\$
Expenditures During FY 14:	\$199,462	\$4,559,132	\$
Per Capita Revenue:	\$174	\$41,565	\$
Per Capita Expenditures:	\$190	\$48,218	\$
Operating Income (loss):	-\$16,337	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	476.42%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$950,281	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$905	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Swab Sanitary District**

Unit Code: **032/010/16** County: **Grundy**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$233,900**

Equalized Assessed Valuation: **\$13,480,859**

Population: **1,000**

Employees:

 Full Time:

 Part Time: **7**

 Salaries Paid: **\$34,388**

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:	\$119,539	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$120	\$16,485	\$8
Revenue Collected During FY 14:	\$18,946	\$73,517	\$17,606
Expenditures During FY 14:	\$21,346	\$78,009	\$15,616
Per Capita Revenue:	\$19	\$509	\$6
Per Capita Expenditures:	\$21	\$553	\$5
Revenues over (under) Expenditures:	-\$2,400	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	548.76%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$117,139	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$117	\$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:	\$17,539	\$5,839	\$
Total Unrestricted Net Assets:	\$99,771	\$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:	\$459,597	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$460	\$161,221	\$
Revenue Collected During FY 14:	\$121,475	\$4,741,753	\$
Expenditures During FY 14:	\$108,694	\$4,559,132	\$
Per Capita Revenue:	\$121	\$41,565	\$
Per Capita Expenditures:	\$109	\$48,218	\$
Operating Income (loss):	\$12,781	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	434.59%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$472,378	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$472	\$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:	\$68,699	\$9,874,041	\$
Per Capita Debt:	\$6	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$7,576,656	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$665	\$161,221	\$
Revenue Collected During FY 14:	\$1,441,298	\$4,741,753	\$
Expenditures During FY 14:	\$1,115,698	\$4,559,132	\$
Per Capita Revenue:	\$127	\$41,565	\$
Per Capita Expenditures:	\$98	\$48,218	\$
Operating Income (loss):	\$325,600	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	708.28%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$7,902,256	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$694	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Tazewell Co Soil And Water Conservation District	
Unit Code:	090/010/17	County: Tazewell
Fiscal Year End:	6/30/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$104,171	
Equalized Assessed Valuation:	\$2,467,137,974	
Population:	136,352	
Employees:		
	Full Time:	1
	Part Time:	1
	Salaries Paid:	\$59,720

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$217,144	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$2	\$16,485	\$8
Revenue Collected During FY 14:	\$110,463	\$73,517	\$17,606
Expenditures During FY 14:	\$114,586	\$78,009	\$15,616
Per Capita Revenue:	\$1	\$509	\$6
Per Capita Expenditures:	\$1	\$553	\$5
Revenues over (under) Expenditures:	-\$4,123	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	185.90%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$213,021	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$2	\$16,057	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,728	\$5,839	\$
Total Unrestricted Net Assets:	\$205,293	\$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: **Texas-Tunbridge Multi Township
Tax Assessment District**

Unit Code: **020/020/24** County: **Dewitt**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$14,250**

Equalized Assessed Valuation: **\$47,156,581**

Population: **1,817**

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:	\$24,362	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$13	\$16,485	\$8
Revenue Collected During FY 14:	\$5,367	\$73,517	\$17,606
Expenditures During FY 14:	\$10,687	\$78,009	\$15,616
Per Capita Revenue:	\$3	\$509	\$6
Per Capita Expenditures:	\$6	\$553	\$5
Revenues over (under) Expenditures:	-\$5,320	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	178.18%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$19,042	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$10	\$16,057	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,839	\$
Total Unrestricted Net Assets:	\$19,042	\$70,102	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$5,198,005	\$9,874,041	\$
Per Capita Debt:	\$56	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$34,172,986	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$366	\$161,221	\$
Revenue Collected During FY 14:	\$6,821,654	\$4,741,753	\$
Expenditures During FY 14:	\$6,078,779	\$4,559,132	\$
Per Capita Revenue:	\$73	\$41,565	\$
Per Capita Expenditures:	\$65	\$48,218	\$
Operating Income (loss):	\$742,875	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	574.39%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$34,915,861	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$374	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,586,000	\$9,874,041	\$
Per Capita Debt:	\$1,228	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$2,264,091	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$1,752	\$161,221	\$
Revenue Collected During FY 14:	\$902,037	\$4,741,753	\$
Expenditures During FY 14:	\$959,498	\$4,559,132	\$
Per Capita Revenue:	\$698	\$41,565	\$
Per Capita Expenditures:	\$743	\$48,218	\$
Operating Income (loss):	-\$57,461	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	226.99%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$2,177,998	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$1,686	\$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: **T-L Rural Water Service District**

Unit Code: **072/030/19** County: **Peoria**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$891,971**

Equalized Assessed Valuation: **\$46,131,309**

Population: **5,679**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$12,850**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$4,000,000	\$9,874,041	\$
Per Capita Debt:	\$704	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$2,292,784	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$404	\$161,221	\$
Revenue Collected During FY 14:	\$1,028,373	\$4,741,753	\$
Expenditures During FY 14:	\$906,383	\$4,559,132	\$
Per Capita Revenue:	\$181	\$41,565	\$
Per Capita Expenditures:	\$160	\$48,218	\$
Operating Income (loss):	\$121,990	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	266.42%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$2,414,774	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$425	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Tri-Township Airport Authority**

Unit Code: **008/010/03** County: **Carroll**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$95,682**

Equalized Assessed Valuation: **\$83,969,266**

Population: **12,000**

Employees:

 Full Time: **1**

 Part Time:

 Salaries Paid: **\$10,800**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$40,817	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$3	\$16,485	\$8
Revenue Collected During FY 14:	\$95,682	\$73,517	\$17,606
Expenditures During FY 14:	\$82,922	\$78,009	\$15,616
Per Capita Revenue:	\$8	\$509	\$6
Per Capita Expenditures:	\$7	\$553	\$5
Revenues over (under) Expenditures:	\$12,760	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	34.46%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$28,577	\$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:	\$25,528	\$29,150	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Tri-Township Water Service District**

Unit Code: **057/040/19** County: **Madison**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$906,413**

Equalized Assessed Valuation: **\$**

Population: **1,188**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$58,232**

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$5,660,701	\$9,874,041	\$
Per Capita Debt:	\$4,765	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$286,079	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$241	\$161,221	\$
Revenue Collected During FY 14:	\$907,964	\$4,741,753	\$
Expenditures During FY 14:	\$827,820	\$4,559,132	\$
Per Capita Revenue:	\$764	\$41,565	\$
Per Capita Expenditures:	\$697	\$48,218	\$
Operating Income (loss):	\$80,144	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	44.24%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$366,223	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$308	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Union Co Hospital District**

Unit Code: **091/010/08** County: **Union**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$82,540**

Equalized Assessed Valuation: **\$189,000,000**

Population: **17,447**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$5,086,997	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$292	\$16,485	\$8
Revenue Collected During FY 14:	\$181,995	\$73,517	\$17,606
Expenditures During FY 14:	\$53,988	\$78,009	\$15,616
Per Capita Revenue:	\$10	\$509	\$6
Per Capita Expenditures:	\$3	\$553	\$5
Revenues over (under) Expenditures:	\$128,007	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	9659.56%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$5,215,004	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$299	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$5,215,004	\$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: **Union Co Soil And Water Conservation District**

Unit Code: **091/010/17** County: **Union**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$108,000**

Equalized Assessed Valuation: **\$210,637,884**

Population: **17,583**

Employees:

 Full Time: **1**

 Part Time:

 Salaries Paid: **\$52,505**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$172,157	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$10	\$16,485	\$8
Revenue Collected During FY 14:	\$104,117	\$73,517	\$17,606
Expenditures During FY 14:	\$107,215	\$78,009	\$15,616
Per Capita Revenue:	\$6	\$509	\$6
Per Capita Expenditures:	\$6	\$553	\$5
Revenues over (under) Expenditures:	-\$3,098	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	157.68%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$169,059	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$10	\$16,057	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,284	\$5,839	\$
Total Unrestricted Net Assets:	\$158,775	\$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: **Union York Public Water District**

Unit Code: **012/010/37** County: **Clark**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$134,254**

Equalized Assessed Valuation: **\$**

Population: **300**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$18,539**

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:	\$22,831	\$9,874,041	\$
Per Capita Debt:	\$76	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$194,190	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$647	\$161,221	\$
Revenue Collected During FY 14:	\$88,165	\$4,741,753	\$
Expenditures During FY 14:	\$134,254	\$4,559,132	\$
Per Capita Revenue:	\$294	\$41,565	\$
Per Capita Expenditures:	\$448	\$48,218	\$
Operating Income (loss):	-\$46,089	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	110.31%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$148,101	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$494	\$156,143	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$63,508,488	\$9,874,041	\$
Per Capita Debt:	\$454	\$89,288	\$
General Obligation Debt over EAV:	0.00%	0.04%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$66,123,689	\$6,041,831	\$
Per Capita Beginning Retained Earnings for FY 14:	\$472	\$161,221	\$
Revenue Collected During FY 14:	\$14,016,441	\$4,741,753	\$
Expenditures During FY 14:	\$13,493,146	\$4,559,132	\$
Per Capita Revenue:	\$100	\$41,565	\$
Per Capita Expenditures:	\$96	\$48,218	\$
Operating Income (loss):	\$523,295	\$182,620	\$
Ratio of Retained Earnings to Expenditures:	512.46%	108.78%	0.00%
Ending Retained Earnings for FY 14:	\$69,146,984	\$6,230,006	\$
Per Capita Ending Retained Earnings:	\$494	\$156,143	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Ursa Street Lighting District**

Unit Code: **001/010/18** County: **Adams**

Fiscal Year End: **5/14/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$21,900**

Equalized Assessed Valuation: **\$16,320,184**

Population: **626**

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:	\$18,115	\$138,913	\$26,870
Per Capita Beginning Fund Balance:	\$29	\$16,485	\$8
Revenue Collected During FY 14:	\$14,284	\$73,517	\$17,606
Expenditures During FY 14:	\$6,293	\$78,009	\$15,616
Per Capita Revenue:	\$23	\$509	\$6
Per Capita Expenditures:	\$10	\$553	\$5
Revenues over (under) Expenditures:	\$7,991	-\$4,493	\$1
Ratio of Fund Balance to Expenditures:	414.84%	61955.94%	116.77%
Ending Fund Balance for FY 14:	\$26,106	\$136,238	\$27,426
Per Capita Ending Fund Balance:	\$42	\$16,057	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,572	\$
Total Unreserved Funds:	\$26,106	\$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	\$