



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Abington, Keithsberg & Ohio  
Grove # 2 Multi Township Tax**

Unit Code: 066/010/24 County: Mercer

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$24,000

Equalized Assessed Valuation: \$27,711,315

Population: 15,760

Employees:

Full Time:

Part Time: 1

Salaries Paid: \$16,000

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$50,041	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$3	\$15,892	\$9
Revenue Collected During FY 15:	\$18	\$68,071	\$17,445
Expenditures During FY 15:	\$21,970	\$68,944	\$15,615
Per Capita Revenue:	\$	\$399	\$6
Per Capita Expenditures:	\$1	\$405	\$6
Revenues over (under) Expenditures:	-\$21,952	-\$873	\$
Ratio of Fund Balance to Expenditures:	127.85%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$28,089	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$2	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



STATE OF ILLINOIS  
COMPTROLLER  
SUSANA A. MENDOZA

FISCAL YEAR 2015

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 15:	\$4,228,230	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$12,970	\$15,892	\$9
Revenue Collected During FY 15:	\$230,086	\$68,071	\$17,445
Expenditures During FY 15:	\$276,256	\$68,944	\$15,615
Per Capita Revenue:	\$706	\$399	\$6
Per Capita Expenditures:	\$847	\$405	\$6
Revenues over (under) Expenditures:	-\$46,170	-\$873	\$
Ratio of Fund Balance to Expenditures:	1513.83%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$4,182,060	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$12,828	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	-\$43,683	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,250,197	\$11,280,823	\$
Per Capita Debt:	\$3,835	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Adams Co. Soil and Water Conservation District**

Unit Code: **001/010/17** County: **Adams**

Fiscal Year End: **6/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$49,018**

Equalized Assessed Valuation: **\$1,104,671,372**

Population: **67,159**

Employees:

    Full Time:

    Part Time: **1**

    Salaries Paid: **\$12,943**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$281,060	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$4	\$15,892	\$9
Revenue Collected During FY 15:	\$57,975	\$68,071	\$17,445
Expenditures During FY 15:	\$87,127	\$68,944	\$15,615
Per Capita Revenue:	\$1	\$399	\$6
Per Capita Expenditures:	\$1	\$405	\$6
Revenues over (under) Expenditures:	-\$29,152	-\$873	\$
Ratio of Fund Balance to Expenditures:	285.97%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$249,158	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$4	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: 016/010/14 County: Cook

Fiscal Year End: 9/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$155,500

Equalized Assessed Valuation: \$261,004,640

Population: 9,000

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 15:	\$	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$164,962	\$68,071	\$17,445
Expenditures During FY 15:	\$	\$68,944	\$15,615
Per Capita Revenue:	\$18	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$164,962	-\$873	\$
Ratio of Fund Balance to Expenditures:	0.00%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$164,962	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$18	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$562,611	\$9,176	\$
Total Unreserved Funds:	\$301,859	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Afton-Pierce Multi Township Tax Assessment District**

Unit Code: 019/010/24 County: Dekalb

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$26,125

Equalized Assessed Valuation: \$54,204,290

Population: 1,315

Employees:

Full Time:

Part Time: 6

Salaries Paid: \$17,650

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$28,988	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$22	\$15,892	\$9
Revenue Collected During FY 15:	\$24,505	\$68,071	\$17,445
Expenditures During FY 15:	\$28,508	\$68,944	\$15,615
Per Capita Revenue:	\$19	\$399	\$6
Per Capita Expenditures:	\$22	\$405	\$6
Revenues over (under) Expenditures:	-\$4,003	-\$873	\$
Ratio of Fund Balance to Expenditures:	87.64%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$24,985	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$19	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Akron-Princeville #1 Multi Township Tax Assessment District**

Unit Code: 072/010/24 County: Peoria

Fiscal Year End: 12/31/2015

Accounting Method: Cash

Appropriation or Budget: \$8,200

Equalized Assessed Valuation: \$61,213,998

Population: 3,900

Employees:

Full Time:

Part Time: 5

Salaries Paid: \$4,574

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$24,287	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$6	\$15,892	\$9
Revenue Collected During FY 15:	\$8,210	\$68,071	\$17,445
Expenditures During FY 15:	\$6,982	\$68,944	\$15,615
Per Capita Revenue:	\$2	\$399	\$6
Per Capita Expenditures:	\$2	\$405	\$6
Revenues over (under) Expenditures:	\$1,228	-\$873	\$
Ratio of Fund Balance to Expenditures:	365.44%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$25,515	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$7	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



**FISCAL YEAR 2015**

**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

**Unit Name:** Alba-Lorraine-Yorktown-Cornwall  
Multi Township Tax Assessment

**Unit Code:** 037/075/24 **County:** HENRY

**Fiscal Year End:** 3/31/2015

**Accounting Method:** Cash

**Appropriation or Budget:** \$10,050

**Equalized Assessed Valuation:** \$33,034,896

**Population:** 1,219

**Employees:**

Full Time:	1
Part Time:	
Salaries Paid:	\$6,000

Blended Component Units	

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$15,472	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$13	\$15,892	\$9
Revenue Collected During FY 15:	\$10,057	\$68,071	\$17,445
Expenditures During FY 15:	\$10,438	\$68,944	\$15,615
Per Capita Revenue:	\$8	\$399	\$6
Per Capita Expenditures:	\$9	\$405	\$6
Revenues over (under) Expenditures:	-\$381	-\$873	\$
Ratio of Fund Balance to Expenditures:	144.58%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$15,091	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$12	\$15,856	\$8
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## 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 15:	\$25,691	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$30	\$15,892	\$9
Revenue Collected During FY 15:	\$5,041	\$68,071	\$17,445
Expenditures During FY 15:	\$1,467	\$68,944	\$15,615
Per Capita Revenue:	\$6	\$399	\$6
Per Capita Expenditures:	\$2	\$405	\$6
Revenues over (under) Expenditures:	\$3,574	-\$873	\$
Ratio of Fund Balance to Expenditures:	1994.89%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$29,265	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$34	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



FISCAL YEAR 2015

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

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$	\$68,071	\$17,445
Expenditures During FY 15:	\$	\$68,944	\$15,615
Per Capita Revenue:	\$	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$	-\$873	\$
Ratio of Fund Balance to Expenditures:	0.00%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$	\$15,856	\$8
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$368,000	\$11,280,823	\$
Per Capita Debt:	\$2,190	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$600,749	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$3.576	\$150,849	\$
Revenue Collected During FY 15:	\$113,371	\$4,768,261	\$
Expenditures During FY 15:	\$126,330	\$4,603,712	\$
Per Capita Revenue:	\$675	\$44,739	\$
Per Capita Expenditures:	\$752	\$45,630	\$
Operating Income (loss):	-\$12,959	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	465.28%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$587,790	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$3.499	\$149,686	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Alexander Airport Authority**

Unit Code: 002/010/03 County: Alexander

Fiscal Year End: 5/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$142,304

Equalized Assessed Valuation: \$15,042,798

Population: 6,000

Employees:

    Full Time:

    Part Time: 7

    Salaries Paid: \$26,850

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 15:	\$117,273	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$20	\$15,892	\$9
Revenue Collected During FY 15:	\$130,435	\$68,071	\$17,445
Expenditures During FY 15:	\$142,304	\$68,944	\$15,615
Per Capita Revenue:	\$22	\$399	\$6
Per Capita Expenditures:	\$24	\$405	\$6
Revenues over (under) Expenditures:	-\$11,869	-\$873	\$
Ratio of Fund Balance to Expenditures:	74.07%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$105,404	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$18	\$15,856	\$8

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$105,407	\$35,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$12,600	\$11,280,823	\$
Per Capita Debt:	\$2	\$87,267	\$
General Obligation Debt over EAV:	0.08%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Alma-Omega #4 Multi Township  
Tax Assessment District**

Unit Code: **058/010/24** County: **Marion**

Fiscal Year End: **3/31/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$25,720**

Equalized Assessed Valuation: **\$14,178,260**

Population: **1,337**

Employees:

    Full Time: **5**

    Part Time:

    Salaries Paid: **\$8,900**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$15,142	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$11	\$15,892	\$9
Revenue Collected During FY 15:	\$9,650	\$68,071	\$17,445
Expenditures During FY 15:	\$11,894	\$68,944	\$15,615
Per Capita Revenue:	\$7	\$399	\$6
Per Capita Expenditures:	\$9	\$405	\$6
Revenues over (under) Expenditures:	-\$2,244	-\$873	\$
Ratio of Fund Balance to Expenditures:	108.44%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$12,898	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$10	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



STATE OF ILLINOIS  
 COMPTROLLER  
 SUSANA A. MENDOZA

# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Amboy-Lee Center Multi Township  
 Tax Assessment District**

Unit Code: **052/010/24** County: **Lee**

Fiscal Year End: **3/31/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$82,900**

Equalized Assessed Valuation: **\$57,398,442**

Population: **3,550**

Employees:

**Full Time:**

**Part Time:** **4**

**Salaries Paid:** **\$14,936**

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$55,192	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$16	\$15,892	\$9
Revenue Collected During FY 15:	\$28,301	\$68,071	\$17,445
Expenditures During FY 15:	\$29,902	\$68,944	\$15,615
Per Capita Revenue:	\$8	\$399	\$6
Per Capita Expenditures:	\$8	\$405	\$6
Revenues over (under) Expenditures:	-\$1,601	-\$873	\$
Ratio of Fund Balance to Expenditures:	179.22%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$53,591	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$15	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$53,591	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



STATE OF ILLINOIS  
COMPTROLLER  
SUSANA A. MENDOZA

# FISCAL YEAR 2015

## 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:	<input type="text" value="33"/>
Part Time:	<input type="text" value="4"/>
Salaries Paid:	<input type="text" value="\$1,823,171"/>

#### Blended Component Units

#### Fiscal Indicators

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	<input type="text" value="\$"/>	<input type="text" value="\$140,034"/>	<input type="text" value="\$27,018"/>
Per Capita Beginning Fund Balance:	<input type="text" value="\$"/>	<input type="text" value="\$15,892"/>	<input type="text" value="\$9"/>
Revenue Collected During FY 15:	<input type="text" value="\$1"/>	<input type="text" value="\$68,071"/>	<input type="text" value="\$17,445"/>
Expenditures During FY 15:	<input type="text" value="\$1"/>	<input type="text" value="\$68,944"/>	<input type="text" value="\$15,615"/>
Per Capita Revenue:	<input type="text" value="\$"/>	<input type="text" value="\$399"/>	<input type="text" value="\$6"/>
Per Capita Expenditures:	<input type="text" value="\$"/>	<input type="text" value="\$405"/>	<input type="text" value="\$6"/>
Revenues over (under) Expenditures:	<input type="text" value="\$"/>	<input type="text" value="-\$873"/>	<input type="text" value="\$"/>
Ratio of Fund Balance to Expenditures:	<input type="text" value="0.00%"/>	<input type="text" value="78087.84%"/>	<input type="text" value="108.55%"/>
Ending Fund Balance for FY 15:	<input type="text" value="\$"/>	<input type="text" value="\$140,876"/>	<input type="text" value="\$27,856"/>
Per Capita Ending Fund Balance:	<input type="text" value="\$"/>	<input type="text" value="\$15,856"/>	<input type="text" value="\$8"/>
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$9,176"/>	<input type="text" value="\$"/>
Total Unreserved Funds:	<input type="text" value="\$"/>	<input type="text" value="\$35,142"/>	<input type="text" value="\$"/>
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<input type="text" value="\$"/>	<input type="text" value="\$5,266"/>	<input type="text" value="\$"/>
Total Unrestricted Net Assets:	<input type="text" value="\$1"/>	<input type="text" value="\$70,275"/>	<input type="text" value="\$"/>



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$8,000,000	\$11,280,823	\$
Per Capita Debt:	\$224	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$85,392,194	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$2,393	\$150,849	\$
Revenue Collected During FY 15:	\$13,421,480	\$4,768,261	\$
Expenditures During FY 15:	\$9,913,506	\$4,603,712	\$
Per Capita Revenue:	\$376	\$44,739	\$
Per Capita Expenditures:	\$278	\$45,630	\$
Operating Income (loss):	\$3,507,974	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	901.11%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$89,331,835	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$2,503	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Anchor-Cropsey-Lawndale-Yates  
Multi Township Tax Assessment**

Unit Code: 064/010/24 County: Mclean

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$9,953

Equalized Assessed Valuation: \$41,468,913

Population: 953

Employees:

    Full Time:

    Part Time: 4

    Salaries Paid: \$6,250

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$8,635	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$9	\$15,892	\$9
Revenue Collected During FY 15:	\$9,488	\$68,071	\$17,445
Expenditures During FY 15:	\$7,517	\$68,944	\$15,615
Per Capita Revenue:	\$10	\$399	\$6
Per Capita Expenditures:	\$8	\$405	\$6
Revenues over (under) Expenditures:	\$1,971	-\$873	\$
Ratio of Fund Balance to Expenditures:	141.09%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$10,606	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$11	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$8,635	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Anderson-Aubrn-Darwn-Dolsn-Dougl #2 Multi Township Tax**

Unit Code: 012/015/24 County: Clark

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$8,000

Equalized Assessed Valuation: \$27,072,133

Population: 1,522

Employees:

Full Time:

Part Time: 4

Salaries Paid: \$5,250

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$27,642	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$18	\$15,892	\$9
Revenue Collected During FY 15:	\$7,041	\$68,071	\$17,445
Expenditures During FY 15:	\$6,238	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$4	\$405	\$6
Revenues over (under) Expenditures:	\$803	-\$873	\$
Ratio of Fund Balance to Expenditures:	456.00%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$28,445	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$19	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$28,445	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Andover-Lynn Multi Township Tax Assessment District**

Unit Code: **037/050/24** County: **Henry**

Fiscal Year End: **3/31/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$12,256**

Equalized Assessed Valuation: **\$40,540,376**

Population: **1,700**

Employees:

Full Time: **1**

Part Time:

Salaries Paid: **\$8,000**

**Blended Component Units**

--

**Fiscal Indicators**

<u>General and Special Funds</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,302	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$1	\$15,892	\$9
Revenue Collected During FY 15:	\$10,577	\$68,071	\$17,445
Expenditures During FY 15:	\$12,255	\$68,944	\$15,615
Per Capita Revenue:	\$6	\$399	\$6
Per Capita Expenditures:	\$7	\$405	\$6
Revenues over (under) Expenditures:	-\$1,678	-\$873	\$
Ratio of Fund Balance to Expenditures:	5.09%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$624	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$	\$15,856	\$8
<u>Equity</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$
<u>Net Assets</u>	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Apple River-Thompson Multi Township Tax Assessment District**

Unit Code: **043/010/24** County: **Jo Daviess**

Fiscal Year End: **3/31/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$40,373**

Equalized Assessed Valuation: **\$50,511,756**

Population: **1,339**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$13,903**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$28,906	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$22	\$15,892	\$9
Revenue Collected During FY 15:	\$23,432	\$68,071	\$17,445
Expenditures During FY 15:	\$18,748	\$68,944	\$15,615
Per Capita Revenue:	\$17	\$399	\$6
Per Capita Expenditures:	\$14	\$405	\$6
Revenues over (under) Expenditures:	\$4,684	-\$873	\$
Ratio of Fund Balance to Expenditures:	179.17%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$33,590	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$25	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Arenzville-Bluff Springs\_Hagener  
Multi Township Tax Assessment**

Unit Code: **009/010/24** County: **Cass**

Fiscal Year End: **3/31/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$8,689**

Equalized Assessed Valuation: **\$31,906,934**

Population: **2,029**

Employees:

    Full Time:

    Part Time: **6**

    Salaries Paid: **\$859**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$8,996	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$4	\$15,892	\$9
Revenue Collected During FY 15:	\$8,705	\$68,071	\$17,445
Expenditures During FY 15:	\$6,428	\$68,944	\$15,615
Per Capita Revenue:	\$4	\$399	\$6
Per Capita Expenditures:	\$3	\$405	\$6
Revenues over (under) Expenditures:	\$2,277	-\$873	\$
Ratio of Fund Balance to Expenditures:	175.37%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$11,273	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$6	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Ashkum-Milks Grove Multi Township Tax Assessment District**

Unit Code: **038/060/24** County: **Iroquois**

Fiscal Year End: **12/31/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$19,871**

Equalized Assessed Valuation: **\$38,464,145**

Population: **1,756**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$11,910**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$14,196	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$8	\$15,892	\$9
Revenue Collected During FY 15:	\$15,816	\$68,071	\$17,445
Expenditures During FY 15:	\$14,793	\$68,944	\$15,615
Per Capita Revenue:	\$9	\$399	\$6
Per Capita Expenditures:	\$8	\$405	\$6
Revenues over (under) Expenditures:	\$1,023	-\$873	\$
Ratio of Fund Balance to Expenditures:	102.88%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$15,219	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$9	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Ashland-Philadelphia Multi Township Tax Assessment District**

Unit Code: 009/020/24 County: Cass

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$10,500

Equalized Assessed Valuation: \$27,860,858

Population: 1,619

Employees:

    Full Time:

    Part Time: 5

    Salaries Paid: \$7,619

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$701	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$9,362	\$68,071	\$17,445
Expenditures During FY 15:	\$9,813	\$68,944	\$15,615
Per Capita Revenue:	\$6	\$399	\$6
Per Capita Expenditures:	\$6	\$405	\$6
Revenues over (under) Expenditures:	-\$451	-\$873	\$
Ratio of Fund Balance to Expenditures:	2.55%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$250	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



## FISCAL YEAR 2015

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

<b>Unit Name:</b>	<b>Ashley-Beaucoup-Richview #1 Multi Township Tax Assessment</b>								
<b>Unit Code:</b>	095/010/24	<b>County:</b>	Washington						
<b>Fiscal Year End:</b>	3/31/2015								
<b>Accounting Method:</b>	Cash With Assets								
<b>Appropriation or Budget:</b>	\$47,190								
<b>Equalized Assessed Valuation:</b>	\$24,788,206								
<b>Population:</b>	1,752								
<b>Employees:</b>	<table style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width: 15%;"><b>Full Time:</b></td> <td style="border: 1px solid black; width: 30px;"> </td> </tr> <tr> <td><b>Part Time:</b></td> <td style="border: 1px solid black; text-align: center;">6</td> </tr> <tr> <td><b>Salaries Paid:</b></td> <td style="border: 1px solid black; text-align: right;">\$610</td> </tr> </table>			<b>Full Time:</b>		<b>Part Time:</b>	6	<b>Salaries Paid:</b>	\$610
<b>Full Time:</b>									
<b>Part Time:</b>	6								
<b>Salaries Paid:</b>	\$610								

**Blended Component Units**

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$34,437	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$20	\$15,892	\$9
Revenue Collected During FY 15:	\$14,041	\$68,071	\$17,445
Expenditures During FY 15:	\$2,102	\$68,944	\$15,615
Per Capita Revenue:	\$8	\$399	\$6
Per Capita Expenditures:	\$1	\$405	\$6
Revenues over (under) Expenditures:	\$11,939	-\$873	\$
Ratio of Fund Balance to Expenditures:	2206.28%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$46,376	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$26	\$15,856	\$8

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$46,376	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

**Unit Name:** Ashmore-Charleston-Hutton-Seven  
Hickory #6 Multi Township Tax

**Unit Code:** 015/030/24      **County:** Coles

**Fiscal Year End:** 3/31/2015

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$140,250

**Equalized Assessed Valuation:** \$284,321,459

**Population:** 25,713

**Employees:**

**Full Time:** 1

**Part Time:** 10

**Salaries Paid:** \$61,586

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$176,544	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$7	\$15,892	\$9
Revenue Collected During FY 15:	\$119,540	\$68,071	\$17,445
Expenditures During FY 15:	\$101,658	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$4	\$405	\$6
Revenues over (under) Expenditures:	\$17,882	-\$873	\$
Ratio of Fund Balance to Expenditures:	191.25%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$194,426	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$8	\$15,856	\$8

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$194,426	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Ashton-Bradford Multi Township  
Tax Assessment District**

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 15:	\$30,047	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$19	\$15,892	\$9
Revenue Collected During FY 15:	\$14,142	\$68,071	\$17,445
Expenditures During FY 15:	\$14,468	\$68,944	\$15,615
Per Capita Revenue:	\$9	\$399	\$6
Per Capita Expenditures:	\$9	\$405	\$6
Revenues over (under) Expenditures:	-\$326	-\$873	\$
Ratio of Fund Balance to Expenditures:	205.43%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$29,721	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$19	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



STATE OF ILLINOIS  
COMPTROLLER  
SUSANA A. MENDOZA

## FISCAL YEAR 2015

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: Astoria Township Cemetery District

Unit Code: 029/003/04 County: Fulton

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$62,160

Equalized Assessed Valuation: \$13,342,189

Population: 1,464

Employees:

Full Time: 2

Part Time:

Salaries Paid: \$24,500

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 15:	\$38,466	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$26	\$15,892	\$9
Revenue Collected During FY 15:	\$40,893	\$68,071	\$17,445
Expenditures During FY 15:	\$40,390	\$68,944	\$15,615
Per Capita Revenue:	\$28	\$399	\$6
Per Capita Expenditures:	\$28	\$405	\$6
Revenues over (under) Expenditures:	\$503	-\$873	\$
Ratio of Fund Balance to Expenditures:	96.48%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$38,969	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$27	\$15,856	\$8

#### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

#### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



STATE OF ILLINOIS  
 COMPTROLLER  
 SUSANA A. MENDOZA

## FISCAL YEAR 2015

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

**Unit Name:** August-Chili-Harmony- St. Marys  
 "I" Multi Township Tax

**Unit Code:** 034/050/24     **County:** Hancock

**Fiscal Year End:** 12/31/2015

**Accounting Method:** Cash

**Appropriation or Budget:** \$14,530

**Equalized Assessed Valuation:** \$37,310,488

**Population:** 2,250

**Employees:**

**Full Time:** 1

**Part Time:** 9

**Salaries Paid:** \$13,955

**Blended Component Units**

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$21,006	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$9	\$15,892	\$9
Revenue Collected During FY 15:	\$14,587	\$68,071	\$17,445
Expenditures During FY 15:	\$17,710	\$68,944	\$15,615
Per Capita Revenue:	\$6	\$399	\$6
Per Capita Expenditures:	\$8	\$405	\$6
Revenues over (under) Expenditures:	-\$3,123	-\$873	\$
Ratio of Fund Balance to Expenditures:	100.98%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$17,883	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$8	\$15,856	\$8

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$3,297	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Aurora Civic Center Exposition and Auditorium Authority**

Unit Code: **045/010/09** County: **Kane**

Fiscal Year End: **6/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,806,847**

Equalized Assessed Valuation: **\$9,206,217,198**

Population: **197,899**

Employees:

<b>Full Time:</b>	<b>29</b>
<b>Part Time:</b>	<b>388</b>
<b>Salaries Paid:</b>	<b>\$4,477,646</b>

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$21,717,997	\$13,056,175	\$2,902,804
Per Capita Beginning Fund Balance:	\$110	\$311	\$33
Revenue Collected During FY 15:	\$15,420,091	\$11,270,026	\$4,233,234
Expenditures During FY 15:	\$14,810,912	\$10,959,768	\$3,857,467
Per Capita Revenue:	\$78	\$413	\$39
Per Capita Expenditures:	\$75	\$396	\$42
Revenues over (under) Expenditures:	\$609,179	\$310,258	\$129,555
Ratio of Fund Balance to Expenditures:	150.75%	152.70%	83.50%
Ending Fund Balance for FY 15:	\$22,327,176	\$14,248,071	\$3,016,980
Per Capita Ending Fund Balance:	\$113	\$332	\$38

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$404	\$
Total Unreserved Funds:	\$	\$88,976	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,067,687	\$257,690
Total Unrestricted Net Assets:	\$1,811,014	\$4,429,284	\$2,233,135



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$250,000	\$23,843,448	\$1,065,582
Per Capita Debt:	\$1	\$207	\$10
General Obligation Debt over EAV:	0.00%	31.51%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$1,630,147	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$12	\$
Revenue Collected During FY 15:	\$	\$298,400	\$
Expenditures During FY 15:	\$	\$300,093	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	-\$1,692	\$
Ratio of Retained Earnings to Expenditures:	0.00%	240.55%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,627,489	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$



# FISCAL YEAR 2015

## 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 15:	\$7,836	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$4	\$15,892	\$9
Revenue Collected During FY 15:	\$66,747	\$68,071	\$17,445
Expenditures During FY 15:	\$29,241	\$68,944	\$15,615
Per Capita Revenue:	\$33	\$399	\$6
Per Capita Expenditures:	\$15	\$405	\$6
Revenues over (under) Expenditures:	\$37,506	-\$873	\$
Ratio of Fund Balance to Expenditures:	155.06%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$45,342	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$23	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



**FISCAL YEAR 2015**

**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Ayers-Raymond-SouthHomer Multi Township Tax Assessment District		
<b>Unit Code:</b>	010/010/24	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	3/31/2015		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$19,978		
<b>Equalized Assessed Valuation:</b>	\$55,418,152		
<b>Population:</b>	2,523		
<b>Employees:</b>			
<b>Full Time:</b>			1
<b>Part Time:</b>			6
<b>Salaries Paid:</b>			\$15,200

<b>Blended Component Units</b>	

**Fiscal Indicators**

**General and Special Funds**

	<u><b>Amounts</b></u>	<u><b>Averages</b></u>	<u><b>Medians</b></u>
Beginning Fund Balance for FY 15:	\$2,744	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$1	\$15,892	\$9
Revenue Collected During FY 15:	\$23,963	\$68,071	\$17,445
Expenditures During FY 15:	\$19,978	\$68,944	\$15,615
Per Capita Revenue:	\$9	\$399	\$6
Per Capita Expenditures:	\$8	\$405	\$6
Revenues over (under) Expenditures:	\$3,985	-\$873	\$
Ratio of Fund Balance to Expenditures:	33.68%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$6,729	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$3	\$15,856	\$8

**Equity**

	<u><b>Amounts</b></u>	<u><b>Averages</b></u>	<u><b>Medians</b></u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

**Net Assets**

	<u><b>Amounts</b></u>	<u><b>Averages</b></u>	<u><b>Medians</b></u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



STATE OF ILLINOIS  
COMPTROLLER  
SUSANA A. MENDOZA

# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Bald Hill-Blissville-Elk Prairie #1  
Multi Township Tax Assessment**

Unit Code: **041/020/24** County: **Jefferson**

Fiscal Year End: **3/31/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,085**

Equalized Assessed Valuation: **\$26,101,194**

Population: **1,916**

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 15:	\$17,687	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$9	\$15,892	\$9
Revenue Collected During FY 15:	\$5,310	\$68,071	\$17,445
Expenditures During FY 15:	\$6,784	\$68,944	\$15,615
Per Capita Revenue:	\$3	\$399	\$6
Per Capita Expenditures:	\$4	\$405	\$6
Revenues over (under) Expenditures:	-\$1,474	-\$873	\$
Ratio of Fund Balance to Expenditures:	238.99%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$16,213	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$8	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,320	\$5,266	\$
Total Unrestricted Net Assets:	\$10,893	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Barnett-Waynesville Multi Township Tax Assessment District**

Unit Code: 020/005/24 County: Dewitt

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$14,320

Equalized Assessed Valuation: \$27,125,115

Population: 2,161

Employees:

    Full Time:

    Part Time: 5

    Salaries Paid: \$7,550

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$23,932	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$11	\$15,892	\$9
Revenue Collected During FY 15:	\$12,334	\$68,071	\$17,445
Expenditures During FY 15:	\$9,266	\$68,944	\$15,615
Per Capita Revenue:	\$6	\$399	\$6
Per Capita Expenditures:	\$4	\$405	\$6
Revenues over (under) Expenditures:	\$3,068	-\$873	\$
Ratio of Fund Balance to Expenditures:	291.39%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$27,000	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$12	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$27,000	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: 076/010/14 County: Pope

Fiscal Year End: 4/30/2015

Accounting Method: Cash

Appropriation or Budget: \$15,928

Equalized Assessed Valuation: \$19,800,195

Population: 2,000

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 15:	\$131,038	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$66	\$15,892	\$9
Revenue Collected During FY 15:	\$17,037	\$68,071	\$17,445
Expenditures During FY 15:	\$2,730	\$68,944	\$15,615
Per Capita Revenue:	\$9	\$399	\$6
Per Capita Expenditures:	\$1	\$405	\$6
Revenues over (under) Expenditures:	\$14,307	-\$873	\$
Ratio of Fund Balance to Expenditures:	5323.99%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$145,345	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$73	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Bay Creek Watershed River Conservancy District**

Unit Code: 075/010/14 County: Pike

Fiscal Year End: 4/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$23,000

Equalized Assessed Valuation: \$79,449,323

Population: 16,340

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 15:	\$6,032	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$22,120	\$68,071	\$17,445
Expenditures During FY 15:	\$10,465	\$68,944	\$15,615
Per Capita Revenue:	\$1	\$399	\$6
Per Capita Expenditures:	\$1	\$405	\$6
Revenues over (under) Expenditures:	\$11,655	-\$873	\$
Ratio of Fund Balance to Expenditures:	44.79%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$4,687	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$96,687	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$96,687	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Beardstown Sanitary District**

Unit Code: 009/010/16 County: Cass

Fiscal Year End: 6/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$740,920

Equalized Assessed Valuation: \$26,942,862

Population: 6,900

Employees:

    Full Time: 4

    Part Time: 5

    Salaries Paid: \$211,989

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$	\$68,071	\$17,445
Expenditures During FY 15:	\$	\$68,944	\$15,615
Per Capita Revenue:	\$	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$	-\$873	\$
Ratio of Fund Balance to Expenditures:	0.00%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$2,219,037	\$11,280,823	\$
Per Capita Debt:	\$322	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,126,490	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$308	\$150,849	\$
Revenue Collected During FY 15:	\$723,433	\$4,768,261	\$
Expenditures During FY 15:	\$723,312	\$4,603,712	\$
Per Capita Revenue:	\$105	\$44,739	\$
Per Capita Expenditures:	\$105	\$45,630	\$
Operating Income (loss):	\$121	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	294.01%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$2,126,611	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$308	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Beardstown Regional Flood Prevention District**

Unit Code: **009/005/60** County: **Cass**

Fiscal Year End: **11/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$780,000**

Equalized Assessed Valuation: **\$42,030,844**

Population: **5,500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$472,248	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$86	\$15,892	\$9
Revenue Collected During FY 15:	\$279,518	\$68,071	\$17,445
Expenditures During FY 15:	\$95,109	\$68,944	\$15,615
Per Capita Revenue:	\$51	\$399	\$6
Per Capita Expenditures:	\$17	\$405	\$6
Revenues over (under) Expenditures:	\$184,409	-\$873	\$
Ratio of Fund Balance to Expenditures:	690.43%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$656,657	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$119	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$656,657	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Beaver-Concord Multi Township  
Tax Assessment District**

Unit Code: 038/030/24 County: Iroquois

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$10,391

Equalized Assessed Valuation: \$16,876,727

Population: 1,135

Employees:

    Full Time: 1

    Part Time:

    Salaries Paid: \$5,500

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$41,871	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$37	\$15,892	\$9
Revenue Collected During FY 15:	\$10,924	\$68,071	\$17,445
Expenditures During FY 15:	\$7,816	\$68,944	\$15,615
Per Capita Revenue:	\$10	\$399	\$6
Per Capita Expenditures:	\$7	\$405	\$6
Revenues over (under) Expenditures:	\$3,108	-\$873	\$
Ratio of Fund Balance to Expenditures:	575.47%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$44,979	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$40	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Bell Plain-Hopewell-Richland-Roberts Multi Township Tax**

Unit Code: 059/010/24 County: Marshall

Fiscal Year End: 12/31/2015

Accounting Method: Cash

Appropriation or Budget: \$14,402

Equalized Assessed Valuation: \$82,229,892

Population: 2,333

Employees:

    Full Time:

    Part Time: 1

    Salaries Paid: \$7,000

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$46,799	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$20	\$15,892	\$9
Revenue Collected During FY 15:	\$11,056	\$68,071	\$17,445
Expenditures During FY 15:	\$10,461	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$4	\$405	\$6
Revenues over (under) Expenditures:	\$595	-\$873	\$
Ratio of Fund Balance to Expenditures:	453.05%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$47,394	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$20	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$47,393	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Bellflower-Cheneys Grove-West  
Multi Township Tax Assessment**

Unit Code: 064/030/24 County: Mclean

Fiscal Year End: 12/31/2015

Accounting Method: Cash

Appropriation or Budget: \$15,705

Equalized Assessed Valuation: \$65,108,676

Population: 1,792

Employees:

Full Time:

Part Time: 6

Salaries Paid: \$900

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$17,393	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$10	\$15,892	\$9
Revenue Collected During FY 15:	\$13,070	\$68,071	\$17,445
Expenditures During FY 15:	\$14,707	\$68,944	\$15,615
Per Capita Revenue:	\$7	\$399	\$6
Per Capita Expenditures:	\$8	\$405	\$6
Revenues over (under) Expenditures:	-\$1,637	-\$873	\$
Ratio of Fund Balance to Expenditures:	107.13%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$15,756	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$9	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Berlin-Westfield #6 Multi Township  
Tax Assessment District**

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 15:	\$15,090	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$8	\$15,892	\$9
Revenue Collected During FY 15:	\$7,895	\$68,071	\$17,445
Expenditures During FY 15:	\$7,942	\$68,944	\$15,615
Per Capita Revenue:	\$4	\$399	\$6
Per Capita Expenditures:	\$4	\$405	\$6
Revenues over (under) Expenditures:	-\$47	-\$873	\$
Ratio of Fund Balance to Expenditures:	189.41%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$15,043	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$8	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Berreman-Dernda-Pleasant Vly-  
Wards Multi Township Tax**

Unit Code: **043/020/24** County: **Jo Daviess**

Fiscal Year End: **12/31/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$12,000**

Equalized Assessed Valuation: **\$25,855,634**

Population: **965**

Employees:

    Full Time: **1**

    Part Time:

    Salaries Paid: **\$9,000**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$28,352	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$29	\$15,892	\$9
Revenue Collected During FY 15:	\$13,849	\$68,071	\$17,445
Expenditures During FY 15:	\$11,817	\$68,944	\$15,615
Per Capita Revenue:	\$14	\$399	\$6
Per Capita Expenditures:	\$12	\$405	\$6
Revenues over (under) Expenditures:	\$2,032	-\$873	\$
Ratio of Fund Balance to Expenditures:	257.12%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$30,384	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$31	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Berry-Arrington-Indian Prarie  
Multi Township Tax Assessment**

Unit Code: 096/020/24 County: Wayne

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$24,781

Equalized Assessed Valuation: \$11,744,867

Population: 990

Employees:

Full Time:

Part Time: 5

Salaries Paid: \$275

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$21,698	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$22	\$15,892	\$9
Revenue Collected During FY 15:	\$12,649	\$68,071	\$17,445
Expenditures During FY 15:	\$14,481	\$68,944	\$15,615
Per Capita Revenue:	\$13	\$399	\$6
Per Capita Expenditures:	\$15	\$405	\$6
Revenues over (under) Expenditures:	-\$1,832	-\$873	\$
Ratio of Fund Balance to Expenditures:	137.19%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$19,866	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$20	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$19,866	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Berwyn Public Health District**

Unit Code: 016/010/13 County: Cook

Fiscal Year End: 3/31/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$847,075

Equalized Assessed Valuation: \$647,420,370

Population: 54,016

Employees:

    Full Time: 12

    Part Time:

    Salaries Paid: \$278,635

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,765,197	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$33	\$15,892	\$9
Revenue Collected During FY 15:	\$775,694	\$68,071	\$17,445
Expenditures During FY 15:	\$568,354	\$68,944	\$15,615
Per Capita Revenue:	\$14	\$399	\$6
Per Capita Expenditures:	\$11	\$405	\$6
Revenues over (under) Expenditures:	\$207,340	-\$873	\$
Ratio of Fund Balance to Expenditures:	347.06%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$1,972,537	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$37	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$2,320,907	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Bible Grove-Hoosier-Pixley #3  
 Multi Township Tax Assessment**

Unit Code: 013/015/24 County: Clay

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$25,000

Equalized Assessed Valuation: \$16,838,343

Population: 1,538

Employees:

Full Time: 1

Part Time:

Salaries Paid: \$9,500

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$26,462	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$17	\$15,892	\$9
Revenue Collected During FY 15:	\$11,879	\$68,071	\$17,445
Expenditures During FY 15:	\$10,860	\$68,944	\$15,615
Per Capita Revenue:	\$8	\$399	\$6
Per Capita Expenditures:	\$7	\$405	\$6
Revenues over (under) Expenditures:	\$1,019	-\$873	\$
Ratio of Fund Balance to Expenditures:	253.05%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$27,481	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$18	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Big Island River Conservancy District**

Unit Code: 081/010/14 County: Rock Island

Fiscal Year End: 5/31/2015

Accounting Method: Cash

Appropriation or Budget: \$31,250

Equalized Assessed Valuation: \$3,732,045

Population: 1,000

Employees:

    Full Time:

    Part Time: 1

    Salaries Paid: \$3,500

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,480	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$1	\$15,892	\$9
Revenue Collected During FY 15:	\$71,884	\$68,071	\$17,445
Expenditures During FY 15:	\$59,626	\$68,944	\$15,615
Per Capita Revenue:	\$72	\$399	\$6
Per Capita Expenditures:	\$60	\$405	\$6
Revenues over (under) Expenditures:	\$12,258	-\$873	\$
Ratio of Fund Balance to Expenditures:	23.04%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$13,738	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$14	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$20,000	\$11,280,823	\$
Per Capita Debt:	\$20	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Biggsville-Rozetta-Baldbluff #2  
Multi Township Tax Assessment**

Unit Code: **036/010/24** County: **Henderson**

Fiscal Year End: **3/31/2015**

Accounting Method: **Cash**

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

Equalized Assessed Valuation: **\$28,732,773**

Population: **600**

Employees:

    Full Time:

    Part Time: **1**

    Salaries Paid: **\$8,000**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$5,138	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$9	\$15,892	\$9
Revenue Collected During FY 15:	\$9,669	\$68,071	\$17,445
Expenditures During FY 15:	\$9,254	\$68,944	\$15,615
Per Capita Revenue:	\$16	\$399	\$6
Per Capita Expenditures:	\$15	\$405	\$6
Revenues over (under) Expenditures:	\$415	-\$873	\$
Ratio of Fund Balance to Expenditures:	60.01%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$5,553	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$9	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Blair-Oskaloosa-Larkinsburg #2  
 Multi Township Tax Assessment**

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 15:	\$15,992	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$10	\$15,892	\$9
Revenue Collected During FY 15:	\$20,282	\$68,071	\$17,445
Expenditures During FY 15:	\$14,644	\$68,944	\$15,615
Per Capita Revenue:	\$13	\$399	\$6
Per Capita Expenditures:	\$9	\$405	\$6
Revenues over (under) Expenditures:	\$5,638	-\$873	\$
Ratio of Fund Balance to Expenditures:	147.71%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$21,630	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$14	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Blairsville Public Water District**

Unit Code: **100/005/37** County: **Williamson**

Fiscal Year End: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$139,380**

Equalized Assessed Valuation: **\$**

Population: **745**

Employees:

    Full Time: **3**

    Part Time:

    Salaries Paid: **\$80,808**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$	\$68,071	\$17,445
Expenditures During FY 15:	\$	\$68,944	\$15,615
Per Capita Revenue:	\$	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$	-\$873	\$
Ratio of Fund Balance to Expenditures:	0.00%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$109,858	\$11,280,823	\$
Per Capita Debt:	\$147	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$560,821	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$753	\$150,849	\$
Revenue Collected During FY 15:	\$168,253	\$4,768,261	\$
Expenditures During FY 15:	\$250,661	\$4,603,712	\$
Per Capita Revenue:	\$226	\$44,739	\$
Per Capita Expenditures:	\$336	\$45,630	\$
Operating Income (loss):	-\$82,408	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	190.86%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$478,413	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$642	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Bloomington-Normal Water Reclamation District	
<b>Unit Code:</b>	064/005/40	<b>County:</b> Mclean
<b>Fiscal Year End:</b>	4/30/2015	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$21,081,196	
<b>Equalized Assessed Valuation:</b>	\$2,616,319,453	
<b>Population:</b>	133,566	
<b>Employees:</b>		
	<b>Full Time:</b>	29
	<b>Part Time:</b>	7
	<b>Salaries Paid:</b>	\$2,206,129

Blended Component Units	

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$	\$68,071	\$17,445
Expenditures During FY 15:	\$	\$68,944	\$15,615
Per Capita Revenue:	\$	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$	-\$873	\$
Ratio of Fund Balance to Expenditures:	0.00%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$40,761,807	\$11,280,823	\$
Per Capita Debt:	\$305	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$133,590,802	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$1,000	\$150,849	\$
Revenue Collected During FY 15:	\$13,777,707	\$4,768,261	\$
Expenditures During FY 15:	\$10,539,215	\$4,603,712	\$
Per Capita Revenue:	\$103	\$44,739	\$
Per Capita Expenditures:	\$79	\$45,630	\$
Operating Income (loss):	\$3,238,492	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	1298.29%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$136,829,294	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$1.024	\$149,686	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Bloomington-Normal Airport Authority**  
 Unit Code: **064/010/03** County: **McLean**  
 Fiscal Year End: **4/30/2015**  
 Accounting Method: **Modified Accrual**  
 Appropriation or Budget: **\$3,242,309**  
 Equalized Assessed Valuation: **\$2,585,791,890**  
 Population: **169,689**  
 Employees:  
     **Full Time:** **24**  
     **Part Time:** **19**  
     **Salaries Paid:** **\$1,297,839**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,520,634	\$13,056,175	\$2,902,804
Per Capita Beginning Fund Balance:	\$9	\$311	\$33
Revenue Collected During FY 15:	\$4,922,351	\$11,270,026	\$4,233,234
Expenditures During FY 15:	\$3,873,169	\$10,959,768	\$3,857,467
Per Capita Revenue:	\$29	\$413	\$39
Per Capita Expenditures:	\$23	\$396	\$42
Revenues over (under) Expenditures:	\$1,049,182	\$310,258	\$129,555
Ratio of Fund Balance to Expenditures:	44.55%	152.70%	83.50%
Ending Fund Balance for FY 15:	\$1,725,656	\$14,248,071	\$3,016,980
Per Capita Ending Fund Balance:	\$10	\$332	\$38

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$404	\$
Total Unreserved Funds:	\$	\$88,976	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$9,153,268	\$6,067,687	\$257,690
Total Unrestricted Net Assets:	\$3,445,320	\$4,429,284	\$2,233,135



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$25,555,812	\$23,843,448	\$1,065,582
Per Capita Debt:	\$151	\$207	\$10
General Obligation Debt over EAV:	0.52%	31.51%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$358,712	\$1,630,147	\$
Per Capita Beginning Retained Earnings for FY 15:	\$2	\$12	\$
Revenue Collected During FY 15:	\$216,974	\$298,400	\$
Expenditures During FY 15:	\$165,605	\$300,093	\$
Per Capita Revenue:	\$1	\$3	\$
Per Capita Expenditures:	\$1	\$3	\$
Operating Income (loss):	\$51,369	-\$1,692	\$
Ratio of Retained Earnings to Expenditures:	247.63%	240.55%	0.00%
Ending Retained Earnings for FY 15:	\$410,081	\$1,627,489	\$
Per Capita Ending Retained Earnings:	\$2	\$12	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **BLUE MOUND-PLEASANT VIEW Multi Township Tax**

Unit Code: 055/045/24 County: MACON

Fiscal Year End: 12/31/2015

Accounting Method: Cash

Appropriation or Budget: \$10,927

Equalized Assessed Valuation: \$40,000,000

Population: 20,000

Employees:

    Full Time:

    Part Time: 4

    Salaries Paid: \$1,179

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$7,136	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$10,930	\$68,071	\$17,445
Expenditures During FY 15:	\$8,145	\$68,944	\$15,615
Per Capita Revenue:	\$1	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$2,785	-\$873	\$
Ratio of Fund Balance to Expenditures:	121.80%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$9,921	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Blue Ridge Township Cemetery District**

Unit Code: 074/015/04 County: Piatt

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$102,500

Equalized Assessed Valuation: \$40,452,328

Population: 1,500

Employees:

    Full Time:

    Part Time: 1

    Salaries Paid: \$2,550

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$65,531	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$44	\$15,892	\$9
Revenue Collected During FY 15:	\$44,316	\$68,071	\$17,445
Expenditures During FY 15:	\$107,833	\$68,944	\$15,615
Per Capita Revenue:	\$30	\$399	\$6
Per Capita Expenditures:	\$72	\$405	\$6
Revenues over (under) Expenditures:	-\$63,517	-\$873	\$
Ratio of Fund Balance to Expenditures:	24.81%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$26,749	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$18	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$26,749	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$4,773	\$11,280,823	\$
Per Capita Debt:	\$3	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Bluemound & Martin Multi Township Tax Assessment District**

Unit Code: 064/040/24 County: Mclean

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$12,000

Equalized Assessed Valuation: \$38,890,601

Population: 470

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$16,106	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$34	\$15,892	\$9
Revenue Collected During FY 15:	\$8,889	\$68,071	\$17,445
Expenditures During FY 15:	\$10,388	\$68,944	\$15,615
Per Capita Revenue:	\$19	\$399	\$6
Per Capita Expenditures:	\$22	\$405	\$6
Revenues over (under) Expenditures:	-\$1,499	-\$873	\$
Ratio of Fund Balance to Expenditures:	140.61%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$14,607	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$31	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$14,607	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



## FISCAL YEAR 2015

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name:	Bond Co Soil And Water Conservation District		
Unit Code:	003/010/17	County:	Bond
Fiscal Year End:	6/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$195,035		
Equalized Assessed Valuation:	\$198,533,776		
Population:	17,768		
Employees:			
Full Time:	2		
Part Time:	1		
Salaries Paid:	\$107,656		

### 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 15:	\$146,074	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$8	\$15,892	\$9
Revenue Collected During FY 15:	\$186,056	\$68,071	\$17,445
Expenditures During FY 15:	\$249,894	\$68,944	\$15,615
Per Capita Revenue:	\$10	\$399	\$6
Per Capita Expenditures:	\$14	\$405	\$6
Revenues over (under) Expenditures:	-\$63,838	-\$873	\$
Ratio of Fund Balance to Expenditures:	42.12%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$105,256	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$6	\$15,856	\$8

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,557	\$5,266	\$
Total Unrestricted Net Assets:	\$91,644	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$23,020	\$11,280,823	\$
Per Capita Debt:	\$1	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

**Unit Name:** Bonnie Brae-Forest Manor Sanitary District  
**Unit Code:** 099/010/16      **County:** Will  
**Fiscal Year End:** 6/30/2015  
**Accounting Method:** Modified Accrual  
**Appropriation or Budget:** \$326,683  
**Equalized Assessed Valuation:** \$59,186,606  
**Population:** 500  
**Employees:**  
     **Full Time:**  
     **Part Time:** 5  
     **Salaries Paid:** \$15,000

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$344,304	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$689	\$15,892	\$9
Revenue Collected During FY 15:	\$297,570	\$68,071	\$17,445
Expenditures During FY 15:	\$185,128	\$68,944	\$15,615
Per Capita Revenue:	\$595	\$399	\$6
Per Capita Expenditures:	\$370	\$405	\$6
Revenues over (under) Expenditures:	\$112,442	-\$873	\$
Ratio of Fund Balance to Expenditures:	246.72%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$456,746	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$913	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$456,746	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Bonpas River Conservancy District**

Unit Code: 093/010/14      County: Wabash

Fiscal Year End: 4/30/2015

Accounting Method: Cash

Appropriation or Budget: \$15,000

Equalized Assessed Valuation: \$100,000

Population: 10,500

Employees:

    Full Time:

    Part Time:

    Salaries Paid: \$

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$354,782	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$34	\$15,892	\$9
Revenue Collected During FY 15:	\$8,027	\$68,071	\$17,445
Expenditures During FY 15:	\$14,739	\$68,944	\$15,615
Per Capita Revenue:	\$1	\$399	\$6
Per Capita Expenditures:	\$1	\$405	\$6
Revenues over (under) Expenditures:	-\$6,712	-\$873	\$
Ratio of Fund Balance to Expenditures:	2361.56%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$348,070	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$33	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Bonus #2 Multi Township Tax Assessment District**

Unit Code: 004/020/24 County: Boone

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$186,540

Equalized Assessed Valuation: \$287,760,105

Population: 17,727

Employees:

    Full Time: 1

    Part Time: 7

    Salaries Paid: \$126,335

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$177,283	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$10	\$15,892	\$9
Revenue Collected During FY 15:	\$139,293	\$68,071	\$17,445
Expenditures During FY 15:	\$160,877	\$68,944	\$15,615
Per Capita Revenue:	\$8	\$399	\$6
Per Capita Expenditures:	\$9	\$405	\$6
Revenues over (under) Expenditures:	-\$21,584	-\$873	\$
Ratio of Fund Balance to Expenditures:	96.78%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$155,699	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$9	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$155,699	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Boone Co Conservation District**

Unit Code: **004/010/20** County: **Boone**

Fiscal Year End: **3/31/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,595,690**

Equalized Assessed Valuation: **\$880,027,186**

Population: **50,500**

Employees:

    Full Time: **8**

    Part Time: **3**

    Salaries Paid: **\$491,972**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,175,496	\$13,056,175	\$2,902,804
Per Capita Beginning Fund Balance:	\$43	\$311	\$33
Revenue Collected During FY 15:	\$1,285,118	\$11,270,026	\$4,233,234
Expenditures During FY 15:	\$1,004,527	\$10,959,768	\$3,857,467
Per Capita Revenue:	\$25	\$413	\$39
Per Capita Expenditures:	\$20	\$396	\$42
Revenues over (under) Expenditures:	\$280,591	\$310,258	\$129,555
Ratio of Fund Balance to Expenditures:	244.50%	152.70%	83.50%
Ending Fund Balance for FY 15:	\$2,456,087	\$14,248,071	\$3,016,980
Per Capita Ending Fund Balance:	\$49	\$332	\$38

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$404	\$
Total Unreserved Funds:	\$	\$88,976	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,127,016	\$6,067,687	\$257,690
Total Unrestricted Net Assets:	\$1,202,445	\$4,429,284	\$2,233,135



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$35,000	\$23,843,448	\$1,065,582
Per Capita Debt:	\$1	\$207	\$10
General Obligation Debt over EAV:	0.00%	31.51%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$1,630,147	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$12	\$
Revenue Collected During FY 15:	\$	\$298,400	\$
Expenditures During FY 15:	\$	\$300,093	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	-\$1,692	\$
Ratio of Retained Earnings to Expenditures:	0.00%	240.55%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,627,489	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: 004/010/17 County: Boone

Fiscal Year End: 6/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$130,130

Equalized Assessed Valuation: \$880,216,341

Population: 48,500

Employees:

    Full Time: 2

    Part Time:

    Salaries Paid: \$82,540

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$237,963	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$5	\$15,892	\$9
Revenue Collected During FY 15:	\$122,047	\$68,071	\$17,445
Expenditures During FY 15:	\$118,164	\$68,944	\$15,615
Per Capita Revenue:	\$3	\$399	\$6
Per Capita Expenditures:	\$2	\$405	\$6
Revenues over (under) Expenditures:	\$3,883	-\$873	\$
Ratio of Fund Balance to Expenditures:	204.67%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$241,846	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$5	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$166,748	\$5,266	\$
Total Unrestricted Net Assets:	\$75,087	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

<b>Unit Name:</b>	<b>Boone County Historical Museum District</b>		
<b>Unit Code:</b>	004/010/50	<b>County:</b>	Boone
<b>Fiscal Year End:</b>	6/30/2015		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$197,295		
<b>Equalized Assessed Valuation:</b>	\$876,193,533		
<b>Population:</b>	4,641		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$58,586		

Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$88,202	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$19	\$15,892	\$9
Revenue Collected During FY 15:	\$236,915	\$68,071	\$17,445
Expenditures During FY 15:	\$198,414	\$68,944	\$15,615
Per Capita Revenue:	\$51	\$399	\$6
Per Capita Expenditures:	\$43	\$405	\$6
Revenues over (under) Expenditures:	\$38,501	-\$873	\$
Ratio of Fund Balance to Expenditures:	63.86%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$126,703	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$27	\$15,856	\$8

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$112,511	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$851,522	\$11,280,823	\$
Per Capita Debt:	\$183	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Bowdre-Sargent Multi Township  
Tax Assessment District**

Unit Code: 021/015/24 County: Douglas

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$34,957

Equalized Assessed Valuation: \$29,502,915

Population: 954

Employees:

    Full Time: 1

    Part Time: 1

    Salaries Paid: \$14,500

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$14,923	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$16	\$15,892	\$9
Revenue Collected During FY 15:	\$19,938	\$68,071	\$17,445
Expenditures During FY 15:	\$16,188	\$68,944	\$15,615
Per Capita Revenue:	\$21	\$399	\$6
Per Capita Expenditures:	\$17	\$405	\$6
Revenues over (under) Expenditures:	\$3,750	-\$873	\$
Ratio of Fund Balance to Expenditures:	115.35%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$18,673	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$20	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Bowling Green-Carson-Loudon #3  
Multi Township Tax Assessment**

Unit Code: 026/015/24 County: Fayette

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$7,323

Equalized Assessed Valuation: \$19,560,581

Population: 560

Employees:

    Full Time:

    Part Time: 7

    Salaries Paid: \$4,210

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,393	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$2	\$15,892	\$9
Revenue Collected During FY 15:	\$6,148	\$68,071	\$17,445
Expenditures During FY 15:	\$5,405	\$68,944	\$15,615
Per Capita Revenue:	\$11	\$399	\$6
Per Capita Expenditures:	\$10	\$405	\$6
Revenues over (under) Expenditures:	\$743	-\$873	\$
Ratio of Fund Balance to Expenditures:	39.52%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$2,136	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$4	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Brimfield Sanitary District**

Unit Code: 072/010/16 County: Peoria

Fiscal Year End: 4/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$628,225

Equalized Assessed Valuation: \$11,797,029

Population: 950

Employees:

    Full Time:

    Part Time: 6

    Salaries Paid: \$18,205

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$	\$68,071	\$17,445
Expenditures During FY 15:	\$	\$68,944	\$15,615
Per Capita Revenue:	\$	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$	-\$873	\$
Ratio of Fund Balance to Expenditures:	0.00%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$695,649	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$732	\$150,849	\$
Revenue Collected During FY 15:	\$45,249	\$4,768,261	\$
Expenditures During FY 15:	\$42,114	\$4,603,712	\$
Per Capita Revenue:	\$48	\$44,739	\$
Per Capita Expenditures:	\$44	\$45,630	\$
Operating Income (loss):	\$3,135	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	1659.27%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$698,784	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$736	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Brimfield-Millbrook #2 Multi Township Tax Assessment District**

Unit Code: 072/015/24 County: Peoria

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$14,800

Equalized Assessed Valuation: \$42,198,604

Population: 1,771

Employees:

    Full Time: 1

    Part Time:

    Salaries Paid: \$9,000

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$21,735	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$12	\$15,892	\$9
Revenue Collected During FY 15:	\$14,468	\$68,071	\$17,445
Expenditures During FY 15:	\$14,365	\$68,944	\$15,615
Per Capita Revenue:	\$8	\$399	\$6
Per Capita Expenditures:	\$8	\$405	\$6
Revenues over (under) Expenditures:	\$103	-\$873	\$
Ratio of Fund Balance to Expenditures:	152.02%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$21,838	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$12	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



STATE OF ILLINOIS  
 COMPTROLLER  
 SUSANA A. MENDOZA

# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Broadview-Westchester Joint  
Action Water Agency**

Unit Code: 016/015/55 County: Cook

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$5,386,535

Equalized Assessed Valuation: \$

Population: 24,766

Employees:

    Full Time: 3

    Part Time:

    Salaries Paid: \$236,984

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$	\$68,071	\$17,445
Expenditures During FY 15:	\$	\$68,944	\$15,615
Per Capita Revenue:	\$	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$	-\$873	\$
Ratio of Fund Balance to Expenditures:	0.00%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$3,923,234	\$11,280,823	\$
Per Capita Debt:	\$158	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$5,542,623	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$224	\$150,849	\$
Revenue Collected During FY 15:	\$6,264,011	\$4,768,261	\$
Expenditures During FY 15:	\$5,721,624	\$4,603,712	\$
Per Capita Revenue:	\$253	\$44,739	\$
Per Capita Expenditures:	\$231	\$45,630	\$
Operating Income (loss):	\$542,387	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	106.35%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$6,085,010	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$246	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Brookfield-Allen Multi Township  
Tax Assessment District**

Unit Code: 050/050/24 County: Lasalle

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$43,100

Equalized Assessed Valuation: \$522,098,240

Population: 1,644

Employees:

Full Time:

Part Time: 6

Salaries Paid: \$22,117

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$44,445	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$27	\$15,892	\$9
Revenue Collected During FY 15:	\$39,126	\$68,071	\$17,445
Expenditures During FY 15:	\$29,981	\$68,944	\$15,615
Per Capita Revenue:	\$24	\$399	\$6
Per Capita Expenditures:	\$18	\$405	\$6
Revenues over (under) Expenditures:	\$9,145	-\$873	\$
Ratio of Fund Balance to Expenditures:	178.75%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$53,590	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$33	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Brookfield-North Riverside Water Commission**

Unit Code: **016/005/38** County: **Cook**

Fiscal Year End: **12/31/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,510,000**

Equalized Assessed Valuation: **\$1,047,297,587**

Population: **42,000**

Employees:

Full Time:	6
Part Time:	4
Salaries Paid:	\$455,420

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$	\$68,071	\$17,445
Expenditures During FY 15:	\$	\$68,944	\$15,615
Per Capita Revenue:	\$	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$	-\$873	\$
Ratio of Fund Balance to Expenditures:	0.00%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$2,305,755	\$11,280,823	\$
Per Capita Debt:	\$55	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$13,620,857	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$324	\$150,849	\$
Revenue Collected During FY 15:	\$8,669,057	\$4,768,261	\$
Expenditures During FY 15:	\$9,027,837	\$4,603,712	\$
Per Capita Revenue:	\$206	\$44,739	\$
Per Capita Expenditures:	\$215	\$45,630	\$
Operating Income (loss):	-\$358,780	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	147.17%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$13,286,605	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$316	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **BROOKLYN-WYOMING Multi Township Tax Assessment District**

Unit Code: 052/080/24 County: Lee

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$34,180

Equalized Assessed Valuation: \$62,519,212

Population: 2,178

Employees:

    Full Time:

    Part Time: 5

    Salaries Paid: \$17,600

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$13,528	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$6	\$15,892	\$9
Revenue Collected During FY 15:	\$27,342	\$68,071	\$17,445
Expenditures During FY 15:	\$25,610	\$68,944	\$15,615
Per Capita Revenue:	\$13	\$399	\$6
Per Capita Expenditures:	\$12	\$405	\$6
Revenues over (under) Expenditures:	\$1,732	-\$873	\$
Ratio of Fund Balance to Expenditures:	59.59%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$15,260	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$7	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$15,260	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Brookville-Forreston Multi Township Tax Assessment District**

Unit Code: 071/010/24 County: Ogle

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$17,900

Equalized Assessed Valuation: \$34,144,408

Population: 2,380

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 15:	\$18,076	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$8	\$15,892	\$9
Revenue Collected During FY 15:	\$19,528	\$68,071	\$17,445
Expenditures During FY 15:	\$17,975	\$68,944	\$15,615
Per Capita Revenue:	\$8	\$399	\$6
Per Capita Expenditures:	\$8	\$405	\$6
Revenues over (under) Expenditures:	\$1,553	-\$873	\$
Ratio of Fund Balance to Expenditures:	109.20%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$19,629	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$8	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **005/010/17** County: **Brown**

Fiscal Year End: **6/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$248,375**

Equalized Assessed Valuation: **\$75,669,562**

Population: **6,832**

Employees:

    Full Time: **1**

    Part Time:

    Salaries Paid: **\$42,220**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$518,664	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$76	\$15,892	\$9
Revenue Collected During FY 15:	\$85,611	\$68,071	\$17,445
Expenditures During FY 15:	\$214,379	\$68,944	\$15,615
Per Capita Revenue:	\$13	\$399	\$6
Per Capita Expenditures:	\$31	\$405	\$6
Revenues over (under) Expenditures:	-\$128,768	-\$873	\$
Ratio of Fund Balance to Expenditures:	181.87%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$389,896	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$57	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$389,509	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Brown Co #1 Multi Township Tax Assessment District**

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 15:	\$14,423	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$92	\$15,892	\$9
Revenue Collected During FY 15:	\$9,812	\$68,071	\$17,445
Expenditures During FY 15:	\$7,878	\$68,944	\$15,615
Per Capita Revenue:	\$62	\$399	\$6
Per Capita Expenditures:	\$50	\$405	\$6
Revenues over (under) Expenditures:	\$1,934	-\$873	\$
Ratio of Fund Balance to Expenditures:	207.63%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$16,357	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$104	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$16,357	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Brown Co #2 Multi Township Tax Assessment District**

Unit Code: 005/010/24 County: Brown

Fiscal Year End: 12/31/2015

Accounting Method: Cash

Appropriation or Budget: \$13,695

Equalized Assessed Valuation: \$16,175,602

Population: 1,239

Employees:

    Full Time: 4

    Part Time:

    Salaries Paid: \$7,790

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$21,431	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$17	\$15,892	\$9
Revenue Collected During FY 15:	\$8,321	\$68,071	\$17,445
Expenditures During FY 15:	\$9,939	\$68,944	\$15,615
Per Capita Revenue:	\$7	\$399	\$6
Per Capita Expenditures:	\$8	\$405	\$6
Revenues over (under) Expenditures:	-\$1,618	-\$873	\$
Ratio of Fund Balance to Expenditures:	199.35%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$19,813	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$16	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$19,813	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Brushy Mound-Polk-Bird-Hilyard  
Multi Township Tax Assessment**

Unit Code: 056/030/24 County: Macoupin

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$15,408

Equalized Assessed Valuation: \$44,810,860

Population: 2,500

Employees:

    Full Time:

    Part Time: 4

    Salaries Paid: \$13,300

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$11,010	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$4	\$15,892	\$9
Revenue Collected During FY 15:	\$13,679	\$68,071	\$17,445
Expenditures During FY 15:	\$15,408	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$6	\$405	\$6
Revenues over (under) Expenditures:	-\$1,729	-\$873	\$
Ratio of Fund Balance to Expenditures:	60.23%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$9,281	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$4	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Brushy-Raleigh Multi Township  
Tax Assessment District**

Unit Code: 082/010/24 County: Saline

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$20,000

Equalized Assessed Valuation: \$36,156,678

Population: 1,962

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 15:	\$48,512	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$25	\$15,892	\$9
Revenue Collected During FY 15:	\$28,151	\$68,071	\$17,445
Expenditures During FY 15:	\$9,358	\$68,944	\$15,615
Per Capita Revenue:	\$14	\$399	\$6
Per Capita Expenditures:	\$5	\$405	\$6
Revenues over (under) Expenditures:	\$18,793	-\$873	\$
Ratio of Fund Balance to Expenditures:	719.22%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$67,305	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$34	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



## FISCAL YEAR 2015

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Buffalo-Eagle Point-Woosung Multi Township Tax Assessment District**

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 15:	\$42,944	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$1	\$15,892	\$9
Revenue Collected During FY 15:	\$20,497	\$68,071	\$17,445
Expenditures During FY 15:	\$15,171	\$68,944	\$15,615
Per Capita Revenue:	\$1	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$5,326	-\$873	\$
Ratio of Fund Balance to Expenditures:	318.17%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$48,270	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$1	\$15,856	\$8

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Buffalo-Prairie-Drury Multi Township Tax Assessment District**

Unit Code: 081/020/24 County: Rock Island

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$45,750

Equalized Assessed Valuation: \$37,750,464

Population: 1,621

Employees:

    Full Time: 1

    Part Time: 5

    Salaries Paid: \$20,795

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$74,682	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$46	\$15,892	\$9
Revenue Collected During FY 15:	\$24,862	\$68,071	\$17,445
Expenditures During FY 15:	\$28,259	\$68,944	\$15,615
Per Capita Revenue:	\$15	\$399	\$6
Per Capita Expenditures:	\$17	\$405	\$6
Revenues over (under) Expenditures:	-\$3,397	-\$873	\$
Ratio of Fund Balance to Expenditures:	252.26%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$71,285	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$44	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$71,285	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Buncombe Water Service District**

Unit Code: **039/001/19** County: **Jackson**

Fiscal Year End: **12/31/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$303,826**

Equalized Assessed Valuation: **\$1**

Population: **1,200**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$72,814**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$	\$68,071	\$17,445
Expenditures During FY 15:	\$	\$68,944	\$15,615
Per Capita Revenue:	\$	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$	-\$873	\$
Ratio of Fund Balance to Expenditures:	0.00%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$143,939	\$11,280,823	\$
Per Capita Debt:	\$120	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$214,731	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$179	\$150,849	\$
Revenue Collected During FY 15:	\$296,332	\$4,768,261	\$
Expenditures During FY 15:	\$303,826	\$4,603,712	\$
Per Capita Revenue:	\$247	\$44,739	\$
Per Capita Expenditures:	\$253	\$45,630	\$
Operating Income (loss):	-\$7,494	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	70.37%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$213,815	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$178	\$149,686	\$





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Burns-Galva-Weller Multi Township Tax Assessment District**

Unit Code: 037/065/24 County: Henry

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$19,000

Equalized Assessed Valuation: \$76,832,465

Population: 3,524

Employees:

    Full Time:

    Part Time: 6

    Salaries Paid: \$15,000

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,223	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$19,496	\$68,071	\$17,445
Expenditures During FY 15:	\$15,875	\$68,944	\$15,615
Per Capita Revenue:	\$6	\$399	\$6
Per Capita Expenditures:	\$5	\$405	\$6
Revenues over (under) Expenditures:	\$3,621	-\$873	\$
Ratio of Fund Balance to Expenditures:	30.51%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$4,844	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$1	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Burnside Water Service District**

Unit Code: 044/010/19 County: Johnson

Fiscal Year End: 12/31/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$631,980

Equalized Assessed Valuation: \$1

Population: 2,000

Employees:

    Full Time: 2

    Part Time: 3

    Salaries Paid: \$118,391

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$	\$68,071	\$17,445
Expenditures During FY 15:	\$	\$68,944	\$15,615
Per Capita Revenue:	\$	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$	-\$873	\$
Ratio of Fund Balance to Expenditures:	0.00%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,569,000	\$11,280,823	\$
Per Capita Debt:	\$785	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,767,667	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$884	\$150,849	\$
Revenue Collected During FY 15:	\$621,724	\$4,768,261	\$
Expenditures During FY 15:	\$676,533	\$4,603,712	\$
Per Capita Revenue:	\$311	\$44,739	\$
Per Capita Expenditures:	\$338	\$45,630	\$
Operating Income (loss):	-\$54,809	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	253.18%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$1,712,858	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$856	\$149,686	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

**Unit Name:** **Burritt-Harrison Multi Township  
Tax Assessment District**

**Unit Code:** 101/020/24      **County:** Winnebago

**Fiscal Year End:** 12/31/2015

**Accounting Method:** Cash

**Appropriation or Budget:** \$23,670

**Equalized Assessed Valuation:** \$35,766,085

**Population:** 1,270

**Employees:**

**Full Time:**

**Part Time:** 2

**Salaries Paid:** \$11,418

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 15:	\$7,208	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$6	\$15,892	\$9
Revenue Collected During FY 15:	\$18,372	\$68,071	\$17,445
Expenditures During FY 15:	\$20,832	\$68,944	\$15,615
Per Capita Revenue:	\$14	\$399	\$6
Per Capita Expenditures:	\$16	\$405	\$6
Revenues over (under) Expenditures:	-\$2,460	-\$873	\$
Ratio of Fund Balance to Expenditures:	22.79%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$4,748	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$4	\$15,856	\$8

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Burton-Gilmer-Honey Creek Multi Township Tax Assessment District**

Unit Code: 001/010/24 County: Adams

Fiscal Year End: 12/31/2015

Accounting Method: Cash

Appropriation or Budget: \$8,785

Equalized Assessed Valuation: \$461,668,977

Population: 2,724

Employees:

Full Time: 7

Part Time:

Salaries Paid: \$6,850

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$18,261	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$7	\$15,892	\$9
Revenue Collected During FY 15:	\$9,476	\$68,071	\$17,445
Expenditures During FY 15:	\$8,191	\$68,944	\$15,615
Per Capita Revenue:	\$3	\$399	\$6
Per Capita Expenditures:	\$3	\$405	\$6
Revenues over (under) Expenditures:	\$1,285	-\$873	\$
Ratio of Fund Balance to Expenditures:	238.63%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$19,546	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$7	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

**Unit Name:** Bushnell-Prairie City-Macomb-Mound Multi Township Tax

**Unit Code:** 062/050/24     **County:** MCDONOUGH

**Fiscal Year End:** 12/31/2015

**Accounting Method:** Cash

**Appropriation or Budget:** \$37,300

**Equalized Assessed Valuation:** \$57,051,801

**Population:** 25,000

**Employees:**

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

**Part Time:** 1

**Salaries Paid:** \$12,600

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$21,835	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$1	\$15,892	\$9
Revenue Collected During FY 15:	\$19,086	\$68,071	\$17,445
Expenditures During FY 15:	\$17,558	\$68,944	\$15,615
Per Capita Revenue:	\$1	\$399	\$6
Per Capita Expenditures:	\$1	\$405	\$6
Revenues over (under) Expenditures:	\$1,528	-\$873	\$
Ratio of Fund Balance to Expenditures:	133.06%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$23,363	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$1	\$15,856	\$8

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$23,363	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Butler Grove-Irving-Roundtree #3  
Multi Township Tax Assessment**

Unit Code: 068/020/24 County: Montgomery

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$12,443

Equalized Assessed Valuation: \$31,333,768

Population: 2,021

Employees:

    Full Time:

    Part Time: 1

    Salaries Paid: \$6,740

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$17,056	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$8	\$15,892	\$9
Revenue Collected During FY 15:	\$10,199	\$68,071	\$17,445
Expenditures During FY 15:	\$8,247	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$4	\$405	\$6
Revenues over (under) Expenditures:	\$1,952	-\$873	\$
Ratio of Fund Balance to Expenditures:	230.48%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$19,008	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$9	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$19,008	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$5,053,396	\$23,843,448	\$1,065,582
Per Capita Debt:	\$439	\$207	\$10
General Obligation Debt over EAV:	0.61%	31.51%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$5,010,394	\$1,630,147	\$
Per Capita Beginning Retained Earnings for FY 15:	\$436	\$12	\$
Revenue Collected During FY 15:	\$929,665	\$298,400	\$
Expenditures During FY 15:	\$1,342,684	\$300,093	\$
Per Capita Revenue:	\$81	\$3	\$
Per Capita Expenditures:	\$117	\$3	\$
Operating Income (loss):	-\$413,019	-\$1,692	\$
Ratio of Retained Earnings to Expenditures:	359.75%	240.55%	0.00%
Ending Retained Earnings for FY 15:	\$4,830,264	\$1,627,489	\$
Per Capita Ending Retained Earnings:	\$420	\$12	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Byron Museum District**

Unit Code: **071/010/50** County: **Ogle**

Fiscal Year End: **6/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$112,696**

Equalized Assessed Valuation: **\$112,700**

Population: **3,850**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$57,814**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$149,869	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$39	\$15,892	\$9
Revenue Collected During FY 15:	\$120,945	\$68,071	\$17,445
Expenditures During FY 15:	\$109,015	\$68,944	\$15,615
Per Capita Revenue:	\$31	\$399	\$6
Per Capita Expenditures:	\$28	\$405	\$6
Revenues over (under) Expenditures:	\$11,930	-\$873	\$
Ratio of Fund Balance to Expenditures:	86.80%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$94,625	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$25	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$2,893	\$9,176	\$
Total Unreserved Funds:	\$89,187	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$46,575	\$11,280,823	\$
Per Capita Debt:	\$12	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

Unit Code: **007/010/17** County: **Calhoun**

Fiscal Year End: **6/30/2015**

Accounting Method: **Cash With Assets**

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

Equalized Assessed Valuation: **\$64,191,727**

Population: **4,956**

Employees:

    Full Time: **1**

    Part Time:

    Salaries Paid: **\$25,828**

**Blended Component Units**

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**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 15:	\$242,984	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$49	\$15,892	\$9
Revenue Collected During FY 15:	\$72,331	\$68,071	\$17,445
Expenditures During FY 15:	\$84,843	\$68,944	\$15,615
Per Capita Revenue:	\$15	\$399	\$6
Per Capita Expenditures:	\$17	\$405	\$6
Revenues over (under) Expenditures:	-\$12,512	-\$873	\$
Ratio of Fund Balance to Expenditures:	271.65%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$230,472	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$47	\$15,856	\$8

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$16,785	\$5,266	\$
Total Unrestricted Net Assets:	\$177,157	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Camden-Littleton Water Commission**

Unit Code: 084/010/38 County: Schuyler

Fiscal Year End: 4/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$222,700

Equalized Assessed Valuation: \$

Population: 1,000

Employees:

    Full Time: 1

    Part Time:

    Salaries Paid: \$26,807

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$	\$68,071	\$17,445
Expenditures During FY 15:	\$	\$68,944	\$15,615
Per Capita Revenue:	\$	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$	-\$873	\$
Ratio of Fund Balance to Expenditures:	0.00%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$164,794	\$11,280,823	\$
Per Capita Debt:	\$165	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$685,603	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$686	\$150,849	\$
Revenue Collected During FY 15:	\$174,269	\$4,768,261	\$
Expenditures During FY 15:	\$232,781	\$4,603,712	\$
Per Capita Revenue:	\$174	\$44,739	\$
Per Capita Expenditures:	\$233	\$45,630	\$
Operating Income (loss):	-\$58,512	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	269.39%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$627,091	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$627	\$149,686	\$



STATE OF ILLINOIS  
COMPTROLLER  
SUSANA A. MENDOZA

# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Capron Rescue Squad District	
<b>Unit Code:</b>	004/001/27	<b>County:</b> Boone
<b>Fiscal Year End:</b>	4/30/2015	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$866,981	
<b>Equalized Assessed Valuation:</b>	\$227,090,280	
<b>Population:</b>	16,447	
<b>Employees:</b>		
<b>Full Time:</b>		2
<b>Part Time:</b>		73
<b>Salaries Paid:</b>		\$426,857

Blended Component Units	

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$582,825	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$35	\$15,892	\$9
Revenue Collected During FY 15:	\$604,563	\$68,071	\$17,445
Expenditures During FY 15:	\$777,020	\$68,944	\$15,615
Per Capita Revenue:	\$37	\$399	\$6
Per Capita Expenditures:	\$47	\$405	\$6
Revenues over (under) Expenditures:	-\$172,457	-\$873	\$
Ratio of Fund Balance to Expenditures:	52.81%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$410,368	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$25	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,861	\$5,266	\$
Total Unrestricted Net Assets:	\$332,761	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$279,646	\$11,280,823	\$
Per Capita Debt:	\$17	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



STATE OF ILLINOIS  
 COMPTROLLER  
 SUSANA A. MENDOZA

## FISCAL YEAR 2015

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Carbondale #1 Mosquito Abatement District**

Unit Code: 039/010/11 County: Jackson

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$98,507

Equalized Assessed Valuation: \$254,416,650

Population: 29,596

Employees:

    Full Time:

    Part Time: 3

    Salaries Paid: \$44,390

### Blended Component Units


### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$139,695	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$5	\$15,892	\$9
Revenue Collected During FY 15:	\$100,949	\$68,071	\$17,445
Expenditures During FY 15:	\$98,507	\$68,944	\$15,615
Per Capita Revenue:	\$3	\$399	\$6
Per Capita Expenditures:	\$3	\$405	\$6
Revenues over (under) Expenditures:	\$2,442	-\$873	\$
Ratio of Fund Balance to Expenditures:	144.29%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$142,137	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$5	\$15,856	\$8

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$142,137	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Carlyle Southwest Water Service District**

Unit Code: **014/015/19** County: **Clinton**

Fiscal Year End: **5/31/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$337,000**

Equalized Assessed Valuation: **\$**

Population: **1,379**

Employees:

    Full Time:

    Part Time: **8**

    Salaries Paid: **\$17,800**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$	\$68,071	\$17,445
Expenditures During FY 15:	\$	\$68,944	\$15,615
Per Capita Revenue:	\$	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$	-\$873	\$
Ratio of Fund Balance to Expenditures:	0.00%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$507,551	\$11,280,823	\$
Per Capita Debt:	\$368	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,753,133	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$1,271	\$150,849	\$
Revenue Collected During FY 15:	\$382,019	\$4,768,261	\$
Expenditures During FY 15:	\$430,894	\$4,603,712	\$
Per Capita Revenue:	\$277	\$44,739	\$
Per Capita Expenditures:	\$312	\$45,630	\$
Operating Income (loss):	-\$48,875	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	395.52%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$1,704,258	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$1,236	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **008/010/17** County: **Carroll**

Fiscal Year End: **6/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$105,700**

Equalized Assessed Valuation: **\$**

Population: **14,910**

Employees:

    Full Time: **2**

    Part Time:

    Salaries Paid: **\$63,272**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$166,082	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$11	\$15,892	\$9
Revenue Collected During FY 15:	\$94,628	\$68,071	\$17,445
Expenditures During FY 15:	\$92,958	\$68,944	\$15,615
Per Capita Revenue:	\$6	\$399	\$6
Per Capita Expenditures:	\$6	\$405	\$6
Revenues over (under) Expenditures:	\$1,670	-\$873	\$
Ratio of Fund Balance to Expenditures:	180.46%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$167,752	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$11	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$167,752	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Carroll-Elwood Multi Township  
Tax Assessment District**

Unit Code: 092/040/24 County: Vermilion

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$37,039

Equalized Assessed Valuation: \$30,374,282

Population: 2,234

Employees:

    Full Time:

    Part Time: 2

    Salaries Paid: \$15,200

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$57,992	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$26	\$15,892	\$9
Revenue Collected During FY 15:	\$22,952	\$68,071	\$17,445
Expenditures During FY 15:	\$17,347	\$68,944	\$15,615
Per Capita Revenue:	\$10	\$399	\$6
Per Capita Expenditures:	\$8	\$405	\$6
Revenues over (under) Expenditures:	\$5,605	-\$873	\$
Ratio of Fund Balance to Expenditures:	366.62%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$63,597	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$28	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Cass Co Soil And Water Conservation District	
<b>Unit Code:</b>	009/010/17	<b>County:</b> <span style="border: 1px solid black; padding: 2px;">Cass</span>
<b>Fiscal Year End:</b>	6/30/2015	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$120,315	
<b>Equalized Assessed Valuation:</b>	\$126,743,058	
<b>Population:</b>	13,156	
<b>Employees:</b>		
<b>Full Time:</b>	1	
<b>Part Time:</b>	1	
<b>Salaries Paid:</b>	\$74,483	

#### Blended Component Units

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#### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$259,684	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$20	\$15,892	\$9
Revenue Collected During FY 15:	\$83,173	\$68,071	\$17,445
Expenditures During FY 15:	\$120,283	\$68,944	\$15,615
Per Capita Revenue:	\$6	\$399	\$6
Per Capita Expenditures:	\$9	\$405	\$6
Revenues over (under) Expenditures:	-\$37,110	-\$873	\$
Ratio of Fund Balance to Expenditures:	181.66%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$218,506	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$17	\$15,856	\$8

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$150,484	\$5,266	\$
Total Unrestricted Net Assets:	\$68,021	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Caterpillar Trail Public Water Service District**

Unit Code: 102/010/19 County: Woodford

Fiscal Year End: 6/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,202,657

Equalized Assessed Valuation: \$1

Population: 6,600

Employees:

    Full Time: 3

    Part Time: 7

    Salaries Paid: \$198,623

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$	\$68,071	\$17,445
Expenditures During FY 15:	\$	\$68,944	\$15,615
Per Capita Revenue:	\$	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$	-\$873	\$
Ratio of Fund Balance to Expenditures:	0.00%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$6,959,428	\$11,280,823	\$
Per Capita Debt:	\$1,054	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,834,277	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$429	\$150,849	\$
Revenue Collected During FY 15:	\$1,208,004	\$4,768,261	\$
Expenditures During FY 15:	\$1,045,350	\$4,603,712	\$
Per Capita Revenue:	\$183	\$44,739	\$
Per Capita Expenditures:	\$158	\$45,630	\$
Operating Income (loss):	\$162,654	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	286.69%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$2,996,931	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$454	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Cave-Eastern Multi Township Tax Assessment District**

Unit Code: 028/010/24 County: Franklin

Fiscal Year End: 3/31/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$14,500

Equalized Assessed Valuation: \$56,585,226

Population: 2,182

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 15:	\$53,443	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$24	\$15,892	\$9
Revenue Collected During FY 15:	\$17,959	\$68,071	\$17,445
Expenditures During FY 15:	\$9,401	\$68,944	\$15,615
Per Capita Revenue:	\$8	\$399	\$6
Per Capita Expenditures:	\$4	\$405	\$6
Revenues over (under) Expenditures:	\$8,558	-\$873	\$
Ratio of Fund Balance to Expenditures:	659.51%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$62,001	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$28	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$62,001	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Cazenovia-Partridge Multi  
Township Tax Assessment District**

Unit Code: 102/005/24 County: Woodford

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$10,080

Equalized Assessed Valuation: \$41,113,941

Population: 2,361

Employees:

Full Time:

Part Time: 4

Salaries Paid: \$1,200

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$9,719	\$68,071	\$17,445
Expenditures During FY 15:	\$7,881	\$68,944	\$15,615
Per Capita Revenue:	\$4	\$399	\$6
Per Capita Expenditures:	\$3	\$405	\$6
Revenues over (under) Expenditures:	\$1,838	-\$873	\$
Ratio of Fund Balance to Expenditures:	23.32%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$1,838	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$1	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$35,898	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$680,786	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$847	\$150,849	\$
Revenue Collected During FY 15:	\$346,503	\$4,768,261	\$
Expenditures During FY 15:	\$395,847	\$4,603,712	\$
Per Capita Revenue:	\$431	\$44,739	\$
Per Capita Expenditures:	\$492	\$45,630	\$
Operating Income (loss):	-\$49,344	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	159.52%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$631,442	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$785	\$149,686	\$





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$810,000	\$11,280,823	\$
Per Capita Debt:	\$1,800	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$598,595	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$1.330	\$150,849	\$
Revenue Collected During FY 15:	\$101,535	\$4,768,261	\$
Expenditures During FY 15:	\$201,840	\$4,603,712	\$
Per Capita Revenue:	\$226	\$44,739	\$
Per Capita Expenditures:	\$449	\$45,630	\$
Operating Income (loss):	-\$100,305	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	246.87%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$498,290	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$1.107	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	<b>Central Lake County Joint Action Water Agency</b>	
<b>Unit Code:</b>	049/020/55	<b>County:</b> Lake
<b>Fiscal Year End:</b>	4/30/2015	
<b>Accounting Method:</b>	Combination	
<b>Appropriation or Budget:</b>	\$51,939,085	
<b>Equalized Assessed Valuation:</b>	\$5,992,060,410	
<b>Population:</b>	210,322	
<b>Employees:</b>		
	<b>Full Time:</b>	26
	<b>Part Time:</b>	
	<b>Salaries Paid:</b>	\$2,118,915

Blended Component Units	

#### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$	\$68,071	\$17,445
Expenditures During FY 15:	\$	\$68,944	\$15,615
Per Capita Revenue:	\$	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$	-\$873	\$
Ratio of Fund Balance to Expenditures:	0.00%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$	\$15,856	\$8

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$93,696,406	\$11,280,823	\$
Per Capita Debt:	\$445	\$87,267	\$
General Obligation Debt over EAV:	0.19%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$25,046,827	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$119	\$150,849	\$
Revenue Collected During FY 15:	\$21,517,923	\$4,768,261	\$
Expenditures During FY 15:	\$13,782,666	\$4,603,712	\$
Per Capita Revenue:	\$102	\$44,739	\$
Per Capita Expenditures:	\$66	\$45,630	\$
Operating Income (loss):	\$7,735,257	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	237.85%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$32,782,084	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$156	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Central Macoupin County Rural Public Water District**

Unit Code: **056/005/37** County: **Macoupin**

Fiscal Year End: **12/31/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$650,000**

Equalized Assessed Valuation: **\$1**

Population: **700**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$	\$68,071	\$17,445
Expenditures During FY 15:	\$	\$68,944	\$15,615
Per Capita Revenue:	\$	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$	-\$873	\$
Ratio of Fund Balance to Expenditures:	0.00%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$2,361,000	\$11,280,823	\$
Per Capita Debt:	\$3,373	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,703,149	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$2,433	\$150,849	\$
Revenue Collected During FY 15:	\$547,014	\$4,768,261	\$
Expenditures During FY 15:	\$604,603	\$4,603,712	\$
Per Capita Revenue:	\$781	\$44,739	\$
Per Capita Expenditures:	\$864	\$45,630	\$
Operating Income (loss):	-\$57,589	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	272.17%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$1,645,560	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$2,351	\$149,686	\$



# FISCAL YEAR 2015

## 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 15:	-\$44,579	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	-\$2	\$15,892	\$9
Revenue Collected During FY 15:	\$66,868	\$68,071	\$17,445
Expenditures During FY 15:	\$65,631	\$68,944	\$15,615
Per Capita Revenue:	\$4	\$399	\$6
Per Capita Expenditures:	\$3	\$405	\$6
Revenues over (under) Expenditures:	\$1,237	-\$873	\$
Ratio of Fund Balance to Expenditures:	-66.04%	78087.84%	108.55%
Ending Fund Balance for FY 15:	-\$43,342	\$140,876	\$27,856
Per Capita Ending Fund Balance:	-\$2	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	-\$43,342	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,503,564	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$79	\$150,849	\$
Revenue Collected During FY 15:	\$524,073	\$4,768,261	\$
Expenditures During FY 15:	\$555,330	\$4,603,712	\$
Per Capita Revenue:	\$28	\$44,739	\$
Per Capita Expenditures:	\$29	\$45,630	\$
Operating Income (loss):	-\$31,257	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	265.12%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$1,472,307	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$77	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: Century Hill Street Lighting District

Unit Code: 022/015/18 County: Dupage

Fiscal Year End: 4/30/2015

Accounting Method: Cash

Appropriation or Budget: \$21,060

Equalized Assessed Valuation: \$36,917,640

Population: 800

Employees:

Full Time:

Part Time:

Salaries Paid: \$

#### Blended Component Units

Blended Component Units	

#### Fiscal Indicators

##### General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 15:	\$18,037	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$23	\$15,892	\$9
Revenue Collected During FY 15:	\$17,168	\$68,071	\$17,445
Expenditures During FY 15:	\$17,155	\$68,944	\$15,615
Per Capita Revenue:	\$21	\$399	\$6
Per Capita Expenditures:	\$21	\$405	\$6
Revenues over (under) Expenditures:	\$13	-\$873	\$
Ratio of Fund Balance to Expenditures:	105.22%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$18,050	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$23	\$15,856	\$8

##### Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Chambersburg-Fairmount-Perry  
Multi Township Tax Assessment**

Unit Code: 075/030/24 County: Pike

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$41,790

Equalized Assessed Valuation: \$16,311,069

Population: 984

Employees:

    Full Time:

    Part Time: 2

    Salaries Paid: \$4,327

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$40,028	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$41	\$15,892	\$9
Revenue Collected During FY 15:	\$2,400	\$68,071	\$17,445
Expenditures During FY 15:	\$7,506	\$68,944	\$15,615
Per Capita Revenue:	\$2	\$399	\$6
Per Capita Expenditures:	\$8	\$405	\$6
Revenues over (under) Expenditures:	-\$5,106	-\$873	\$
Ratio of Fund Balance to Expenditures:	465.25%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$34,922	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$35	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$34,922	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

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

Unit Code: 010/010/17 County: Champaign

Fiscal Year End: 6/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$276,410

Equalized Assessed Valuation: \$3,532,923.580

Population: 201,081

Employees:

Full Time: 1

Part Time: 3

Salaries Paid: \$82,374

**Blended Component Units**


**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$362,170	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$2	\$15,892	\$9
Revenue Collected During FY 15:	\$362,579	\$68,071	\$17,445
Expenditures During FY 15:	\$327,766	\$68,944	\$15,615
Per Capita Revenue:	\$2	\$399	\$6
Per Capita Expenditures:	\$2	\$405	\$6
Revenues over (under) Expenditures:	\$34,813	-\$873	\$
Ratio of Fund Balance to Expenditures:	121.12%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$396,983	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$2	\$15,856	\$8

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$72,403	\$5,266	\$
Total Unrestricted Net Assets:	\$324,580	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

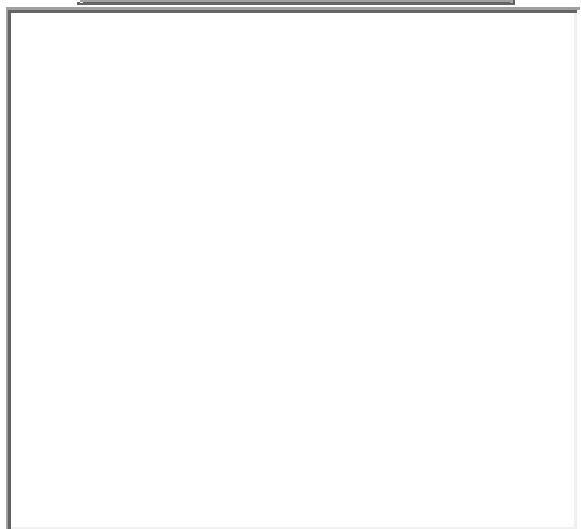
### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Champaign County Forest Preserve District**  
 Unit Code: **010/010/07** County: **Champaign**  
 Fiscal Year End: **12/31/2015**  
 Accounting Method: **Modified Accrual**  
 Appropriation or Budget: **\$10,835,402**  
 Equalized Assessed Valuation: **\$3,621,081,528**  
 Population: **208,861**  
 Employees:  
     Full Time: **38**  
     Part Time: **83**  
     Salaries Paid: **\$2,102,875**

#### Blended Component Units



#### Fiscal Indicators

<b><u>General and Special Funds</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 15:	\$2,525,352	\$13,056,175	\$2,902,804
Per Capita Beginning Fund Balance:	\$12	\$311	\$33
Revenue Collected During FY 15:	\$3,717,014	\$11,270,026	\$4,233,234
Expenditures During FY 15:	\$3,255,906	\$10,959,768	\$3,857,467
Per Capita Revenue:	\$18	\$413	\$39
Per Capita Expenditures:	\$16	\$396	\$42
Revenues over (under) Expenditures:	\$461,108	\$310,258	\$129,555
Ratio of Fund Balance to Expenditures:	83.23%	152.70%	83.50%
Ending Fund Balance for FY 15:	\$2,709,750	\$14,248,071	\$3,016,980
Per Capita Ending Fund Balance:	\$13	\$332	\$38
<b><u>Equity</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$404	\$
Total Unreserved Funds:	\$	\$88,976	\$
<b><u>Net Assets</u></b>	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$672,588	\$6,067,687	\$257,690
Total Unrestricted Net Assets:	\$1,902,995	\$4,429,284	\$2,233,135



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$581,509	\$23,843,448	\$1,065,582
Per Capita Debt:	\$3	\$207	\$10
General Obligation Debt over EAV:	0.01%	31.51%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,198,536	\$1,630,147	\$
Per Capita Beginning Retained Earnings for FY 15:	\$6	\$12	\$
Revenue Collected During FY 15:	\$734,381	\$298,400	\$
Expenditures During FY 15:	\$818,823	\$300,093	\$
Per Capita Revenue:	\$4	\$3	\$
Per Capita Expenditures:	\$4	\$3	\$
Operating Income (loss):	-\$84,442	-\$1,692	\$
Ratio of Retained Earnings to Expenditures:	149.80%	240.55%	0.00%
Ending Retained Earnings for FY 15:	\$1,226,567	\$1,627,489	\$
Per Capita Ending Retained Earnings:	\$6	\$12	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	<b>Champaign-Urbana Public Health District</b>		
<b>Unit Code:</b>	010/010/13	<b>County:</b>	Champaign
<b>Fiscal Year End:</b>	6/30/2015		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$11,869,205		
<b>Equalized Assessed Valuation:</b>	\$1,971,759,910		
<b>Population:</b>	126,557		
<b>Employees:</b>			
	<b>Full Time:</b>	112	
	<b>Part Time:</b>	18	
	<b>Salaries Paid:</b>	\$5,529,434	

<b>Blended Component Units</b>	

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 15:	\$4,077,192	\$13,056,175	\$2,902,804
Per Capita Beginning Fund Balance:	\$32	\$311	\$33
Revenue Collected During FY 15:	\$11,886,856	\$11,270,026	\$4,233,234
Expenditures During FY 15:	\$11,787,398	\$10,959,768	\$3,857,467
Per Capita Revenue:	\$94	\$413	\$39
Per Capita Expenditures:	\$93	\$396	\$42
Revenues over (under) Expenditures:	\$99,458	\$310,258	\$129,555
Ratio of Fund Balance to Expenditures:	38.25%	152.70%	83.50%
Ending Fund Balance for FY 15:	\$4,508,926	\$14,248,071	\$3,016,980
Per Capita Ending Fund Balance:	\$36	\$332	\$38

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$404	\$
Total Unreserved Funds:	\$	\$88,976	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$98,542	\$6,067,687	\$257,690
Total Unrestricted Net Assets:	\$4,176,479	\$4,429,284	\$2,233,135



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,344,079	\$23,843,448	\$1,065,582
Per Capita Debt:	\$11	\$207	\$10
General Obligation Debt over EAV:	0.00%	31.51%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$1,630,147	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$12	\$
Revenue Collected During FY 15:	\$	\$298,400	\$
Expenditures During FY 15:	\$	\$300,093	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	-\$1,692	\$
Ratio of Retained Earnings to Expenditures:	0.00%	240.55%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,627,489	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$



## FISCAL YEAR 2015

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

<b>Unit Name:</b>	<b>Champaign-Urbana Mass Transit District</b>	
<b>Unit Code:</b>	010/010/23	<b>County:</b>
		Champaign
<b>Fiscal Year End:</b>	6/30/2015	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$43,753,900	
<b>Equalized Assessed Valuation:</b>	\$2,199,548,998	
<b>Population:</b>	135,514	
<b>Employees:</b>		
	<b>Full Time:</b>	235
	<b>Part Time:</b>	163
	<b>Salaries Paid:</b>	\$13,736,249

Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$	\$68,071	\$17,445
Expenditures During FY 15:	\$	\$68,944	\$15,615
Per Capita Revenue:	\$	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$	-\$873	\$
Ratio of Fund Balance to Expenditures:	0.00%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$	\$15,856	\$8

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$11,786,359	\$11,280,823	\$
Per Capita Debt:	\$87	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$71,260,509	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$526	\$150,849	\$
Revenue Collected During FY 15:	\$39,666,385	\$4,768,261	\$
Expenditures During FY 15:	\$40,755,760	\$4,603,712	\$
Per Capita Revenue:	\$293	\$44,739	\$
Per Capita Expenditures:	\$301	\$45,630	\$
Operating Income (loss):	-\$1,089,375	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	152.30%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$62,071,246	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$458	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:	Chandlerville-Panther Creek-Newmansville Multi Township Tax		
Unit Code:	009/030/24	County:	Cass
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$14,445		
Equalized Assessed Valuation:	\$14,398,716		
Population:	856		
Employees:			
	Full Time:		
	Part Time:	1	
	Salaries Paid:	\$6,169	

#### Blended Component Units


#### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$21,468	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$25	\$15,892	\$9
Revenue Collected During FY 15:	\$9,625	\$68,071	\$17,445
Expenditures During FY 15:	\$8,123	\$68,944	\$15,615
Per Capita Revenue:	\$11	\$399	\$6
Per Capita Expenditures:	\$9	\$405	\$6
Revenues over (under) Expenditures:	\$1,502	-\$873	\$
Ratio of Fund Balance to Expenditures:	282.78%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$22,970	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$27	\$15,856	\$8

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$22,970	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Chestnut Street Lighting District**

Unit Code: **054/010/18** County: **Logan**

Fiscal Year End: **6/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$8,307**

Equalized Assessed Valuation: **\$2,350,640**

Population: **246**

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 15:	\$5,717	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$23	\$15,892	\$9
Revenue Collected During FY 15:	\$8,480	\$68,071	\$17,445
Expenditures During FY 15:	\$6,388	\$68,944	\$15,615
Per Capita Revenue:	\$34	\$399	\$6
Per Capita Expenditures:	\$26	\$405	\$6
Revenues over (under) Expenditures:	\$2,092	-\$873	\$
Ratio of Fund Balance to Expenditures:	122.24%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$7,809	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$32	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Chicago (Transit Authority) Mass Transit District	
<b>Unit Code:</b>	016/015/23	<b>County:</b> Cook
<b>Fiscal Year End:</b>	12/31/2015	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$1,443,703,000	
<b>Equalized Assessed Valuation:</b>	\$128,210,547,191	
<b>Population:</b>	3,249,810	
<b>Employees:</b>		
	<b>Full Time:</b>	9,542
	<b>Part Time:</b>	1,590
	<b>Salaries Paid:</b>	\$702,387,172

Blended Component Units	

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$	\$68,071	\$17,445
Expenditures During FY 15:	\$	\$68,944	\$15,615
Per Capita Revenue:	\$	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$	-\$873	\$
Ratio of Fund Balance to Expenditures:	0.00%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$2	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$5,901,341,000	\$11,280,823	\$
Per Capita Debt:	\$1,816	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$885,476,409	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$272	\$150,849	\$
Revenue Collected During FY 15:	\$2,049,721,985	\$4,768,261	\$
Expenditures During FY 15:	\$2,050,497,514	\$4,603,712	\$
Per Capita Revenue:	\$631	\$44,739	\$
Per Capita Expenditures:	\$631	\$45,630	\$
Operating Income (loss):	-\$775,529	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	-16.45%	107.38%	0.00%
Ending Retained Earnings for FY 15:	-\$337,263,120	\$4,630,548	\$
Per Capita Ending Retained Earnings:	-\$104	\$149,686	\$



STATE OF ILLINOIS  
 COMPTROLLER  
 SUSANA A. MENDOZA

# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:	Chicago Metropolitan Planning Agency	
Unit Code:	016/005/46	County: Cook
Fiscal Year End:	6/30/2015	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$30,705,765	
Equalized Assessed Valuation:	\$	
Population:	8,711,000	
Employees:		
Full Time:		95
Part Time:		1
Salaries Paid:		\$7,417,106

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$	\$68,071	\$17,445
Expenditures During FY 15:	\$	\$68,944	\$15,615
Per Capita Revenue:	\$	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$	-\$873	\$
Ratio of Fund Balance to Expenditures:	0.00%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$1	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$1	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$3,185,016	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$22,792,201	\$4,768,261	\$
Expenditures During FY 15:	\$22,262,866	\$4,603,712	\$
Per Capita Revenue:	\$3	\$44,739	\$
Per Capita Expenditures:	\$3	\$45,630	\$
Operating Income (loss):	\$529,335	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	-12.63%	107.38%	0.00%
Ending Retained Earnings for FY 15:	-\$2,810,914	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Chicago South Suburban Mass Transit District**

Unit Code: **016/010/23** County: **Cook**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$417,478**

Equalized Assessed Valuation: **\$**

Population: **120,000**

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 15:	\$503,035	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$4	\$15,892	\$9
Revenue Collected During FY 15:	\$575,355	\$68,071	\$17,445
Expenditures During FY 15:	\$433,267	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$4	\$405	\$6
Revenues over (under) Expenditures:	\$142,088	-\$873	\$
Ratio of Fund Balance to Expenditures:	148.90%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$645,123	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$5	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$871,204	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$12,554	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Christy-Lukin Multi Township Tax Assessment District**

Unit Code: **051/030/24** County: **Lawrence**

Fiscal Year End: **3/31/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$8,724**

Equalized Assessed Valuation: **\$12,711,313**

Population: **4,203**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$6,500**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$34,302	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$8	\$15,892	\$9
Revenue Collected During FY 15:	\$12,512	\$68,071	\$17,445
Expenditures During FY 15:	\$7,680	\$68,944	\$15,615
Per Capita Revenue:	\$3	\$399	\$6
Per Capita Expenditures:	\$2	\$405	\$6
Revenues over (under) Expenditures:	\$4,832	-\$873	\$
Ratio of Fund Balance to Expenditures:	509.56%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$39,134	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$9	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Clarendon Blackhawk Mosquito Abatement District**

Unit Code: 022/005/11 County: Dupage

Fiscal Year End: 4/30/2015

Accounting Method: Cash

Appropriation or Budget: \$36,039

Equalized Assessed Valuation: \$497,059,331

Population: 10,500

Employees:

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

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

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

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$49,578	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$5	\$15,892	\$9
Revenue Collected During FY 15:	\$23,722	\$68,071	\$17,445
Expenditures During FY 15:	\$21,218	\$68,944	\$15,615
Per Capita Revenue:	\$2	\$399	\$6
Per Capita Expenditures:	\$2	\$405	\$6
Revenues over (under) Expenditures:	\$2,504	-\$873	\$
Ratio of Fund Balance to Expenditures:	245.46%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$52,082	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$5	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **012/010/17** County: **Clark**

Fiscal Year End: **6/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$176,000**

Equalized Assessed Valuation: **\$189,799,376**

Population: **16,335**

Employees:

    Full Time: **2**

    Part Time:

    Salaries Paid: **\$72,418**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$130,827	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$8	\$15,892	\$9
Revenue Collected During FY 15:	\$134,362	\$68,071	\$17,445
Expenditures During FY 15:	\$175,604	\$68,944	\$15,615
Per Capita Revenue:	\$8	\$399	\$6
Per Capita Expenditures:	\$11	\$405	\$6
Revenues over (under) Expenditures:	-\$41,242	-\$873	\$
Ratio of Fund Balance to Expenditures:	51.02%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$89,585	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$5	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$3,810	\$9,176	\$
Total Unreserved Funds:	\$85,775	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Clark Edgar Rural Public Water District**

Unit Code: **012/005/37** County: **Clark**

Fiscal Year End: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,350,904**

Equalized Assessed Valuation: **\$232,595,238**

Population: **13,545**

Employees:

    Full Time: **7**

    Part Time: **2**

    Salaries Paid: **\$282,225**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$	\$68,071	\$17,445
Expenditures During FY 15:	\$	\$68,944	\$15,615
Per Capita Revenue:	\$	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$	-\$873	\$
Ratio of Fund Balance to Expenditures:	0.00%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$14,941,613	\$11,280,823	\$
Per Capita Debt:	\$1,103	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$12,108,136	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$894	\$150,849	\$
Revenue Collected During FY 15:	\$2,321,837	\$4,768,261	\$
Expenditures During FY 15:	\$2,248,491	\$4,603,712	\$
Per Capita Revenue:	\$171	\$44,739	\$
Per Capita Expenditures:	\$166	\$45,630	\$
Operating Income (loss):	\$73,346	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	541.76%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$12,181,482	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$899	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: 013/010/17 County: Clay

Fiscal Year End: 6/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$115,340

Equalized Assessed Valuation: \$139,109,201

Population: 13,815

Employees:

    Full Time: 2

    Part Time:

    Salaries Paid: \$83,383

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$299,744	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$22	\$15,892	\$9
Revenue Collected During FY 15:	\$142,726	\$68,071	\$17,445
Expenditures During FY 15:	\$162,129	\$68,944	\$15,615
Per Capita Revenue:	\$10	\$399	\$6
Per Capita Expenditures:	\$12	\$405	\$6
Revenues over (under) Expenditures:	-\$19,403	-\$873	\$
Ratio of Fund Balance to Expenditures:	172.91%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$280,341	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$20	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,001	\$5,266	\$
Total Unrestricted Net Assets:	\$276,340	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Clay Co #4 Multi Township Tax Assessment District**

Unit Code: 013/020/24 County: Clay

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$15,516

Equalized Assessed Valuation: \$30,909,914

Population: 1,886

Employees:

    Full Time: 1

    Part Time:

    Salaries Paid: \$12,400

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$28,583	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$15	\$15,892	\$9
Revenue Collected During FY 15:	\$17,265	\$68,071	\$17,445
Expenditures During FY 15:	\$15,198	\$68,944	\$15,615
Per Capita Revenue:	\$9	\$399	\$6
Per Capita Expenditures:	\$8	\$405	\$6
Revenues over (under) Expenditures:	\$2,067	-\$873	\$
Ratio of Fund Balance to Expenditures:	201.67%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$30,650	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$16	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: Clayton Sanitary District

Unit Code: 001/010/16 County: Adams

Fiscal Year End: 9/30/2015

Accounting Method: Cash

Appropriation or Budget: \$41,050

Equalized Assessed Valuation: \$3,701,441

Population: 690

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 15:	\$464,150	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$673	\$15,892	\$9
Revenue Collected During FY 15:	\$57,714	\$68,071	\$17,445
Expenditures During FY 15:	\$39,187	\$68,944	\$15,615
Per Capita Revenue:	\$84	\$399	\$6
Per Capita Expenditures:	\$57	\$405	\$6
Revenues over (under) Expenditures:	\$18,527	-\$873	\$
Ratio of Fund Balance to Expenditures:	1231.73%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$482,677	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$700	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$482,677	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: Clayton-Camp Point Water Commission

Unit Code: 001/010/38 County: Adams

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,757,000

Equalized Assessed Valuation: \$

Population: 600

Employees:

    Full Time: 3

    Part Time: 1

    Salaries Paid: \$179,811

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$	\$68,071	\$17,445
Expenditures During FY 15:	\$	\$68,944	\$15,615
Per Capita Revenue:	\$	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$	-\$873	\$
Ratio of Fund Balance to Expenditures:	0.00%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$5,001,375	\$11,280,823	\$
Per Capita Debt:	\$8,336	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$6,362,338	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$10.604	\$150,849	\$
Revenue Collected During FY 15:	\$1,697,495	\$4,768,261	\$
Expenditures During FY 15:	\$1,631,588	\$4,603,712	\$
Per Capita Revenue:	\$2,829	\$44,739	\$
Per Capita Expenditures:	\$2,719	\$45,630	\$
Operating Income (loss):	\$65,907	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	397.93%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$6,492,565	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$10.821	\$149,686	\$



# FISCAL YEAR 2015

## 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 15:	\$4,659	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$31	\$15,892	\$9
Revenue Collected During FY 15:	\$22,259	\$68,071	\$17,445
Expenditures During FY 15:	\$19,469	\$68,944	\$15,615
Per Capita Revenue:	\$148	\$399	\$6
Per Capita Expenditures:	\$130	\$405	\$6
Revenues over (under) Expenditures:	\$2,790	-\$873	\$
Ratio of Fund Balance to Expenditures:	38.26%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$7,449	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$50	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Clinton Sanitary District**

Unit Code: **020/010/16** County: **Dewitt**

Fiscal Year End: **5/31/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$965,410**

Equalized Assessed Valuation: **\$60,953,567**

Population: **7,500**

Employees:

    Full Time: **6**

    Part Time:

    Salaries Paid: **\$220,938**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$	\$68,071	\$17,445
Expenditures During FY 15:	\$	\$68,944	\$15,615
Per Capita Revenue:	\$	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$	-\$873	\$
Ratio of Fund Balance to Expenditures:	0.00%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$597,520	\$11,280,823	\$
Per Capita Debt:	\$80	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$3,029,321	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$404	\$150,849	\$
Revenue Collected During FY 15:	\$850,434	\$4,768,261	\$
Expenditures During FY 15:	\$810,225	\$4,603,712	\$
Per Capita Revenue:	\$113	\$44,739	\$
Per Capita Expenditures:	\$108	\$45,630	\$
Operating Income (loss):	\$40,209	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	378.85%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$3,069,530	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$409	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **014/010/17** County: **Clinton**

Fiscal Year End: **6/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$166,867**

Equalized Assessed Valuation: **\$567,429,923**

Population: **37,857**

Employees:

    Full Time: **2**

    Part Time:

    Salaries Paid: **\$63,912**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$154,317	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$4	\$15,892	\$9
Revenue Collected During FY 15:	\$166,867	\$68,071	\$17,445
Expenditures During FY 15:	\$218,162	\$68,944	\$15,615
Per Capita Revenue:	\$4	\$399	\$6
Per Capita Expenditures:	\$6	\$405	\$6
Revenues over (under) Expenditures:	-\$51,295	-\$873	\$
Ratio of Fund Balance to Expenditures:	47.22%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$103,022	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$3	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$35,071	\$5,266	\$
Total Unrestricted Net Assets:	\$69,299	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Clinton County East Water Service District**

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 15:	\$	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$	\$68,071	\$17,445
Expenditures During FY 15:	\$	\$68,944	\$15,615
Per Capita Revenue:	\$	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$	-\$873	\$
Ratio of Fund Balance to Expenditures:	0.00%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$594,000	\$11,280,823	\$
Per Capita Debt:	\$594,000	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,377,529	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$2,377,529	\$150,849	\$
Revenue Collected During FY 15:	\$388,170	\$4,768,261	\$
Expenditures During FY 15:	\$428,858	\$4,603,712	\$
Per Capita Revenue:	\$388,170	\$44,739	\$
Per Capita Expenditures:	\$428,858	\$45,630	\$
Operating Income (loss):	-\$40,688	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	544.90%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$2,336,841	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$2,336,841	\$149,686	\$





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## 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 15:	\$	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$	\$68,071	\$17,445
Expenditures During FY 15:	\$	\$68,944	\$15,615
Per Capita Revenue:	\$	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$	-\$873	\$
Ratio of Fund Balance to Expenditures:	0.00%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



## FISCAL YEAR 2015

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$154,402	\$11,280,823	\$
Per Capita Debt:	\$42	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,651,036	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$446	\$150,849	\$
Revenue Collected During FY 15:	\$717,736	\$4,768,261	\$
Expenditures During FY 15:	\$728,431	\$4,603,712	\$
Per Capita Revenue:	\$194	\$44,739	\$
Per Capita Expenditures:	\$197	\$45,630	\$
Operating Income (loss):	-\$10,695	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	225.19%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$1,640,341	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$443	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Colchester Township Cemetery District**

Unit Code: 062/005/04 County: Mcdonough

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$30,000

Equalized Assessed Valuation: \$14,737,613

Population: 2,325

Employees:

    Full Time:

    Part Time: 1

    Salaries Paid: \$1,400

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$213,329	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$92	\$15,892	\$9
Revenue Collected During FY 15:	\$38,539	\$68,071	\$17,445
Expenditures During FY 15:	\$18,983	\$68,944	\$15,615
Per Capita Revenue:	\$17	\$399	\$6
Per Capita Expenditures:	\$8	\$405	\$6
Revenues over (under) Expenditures:	\$19,556	-\$873	\$
Ratio of Fund Balance to Expenditures:	1226.81%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$232,885	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$100	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$232,885	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Colchester-Tennessee #1 Road District**

Unit Code: **062/010/15** County: **Mcdonough**

Fiscal Year End: **3/31/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$215,055**

Equalized Assessed Valuation: **\$20,463,918**

Population: **2,325**

Employees:

    Full Time: **1**

    Part Time: **2**

    Salaries Paid: **\$33,760**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$404,376	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$174	\$15,892	\$9
Revenue Collected During FY 15:	\$180,019	\$68,071	\$17,445
Expenditures During FY 15:	\$232,662	\$68,944	\$15,615
Per Capita Revenue:	\$77	\$399	\$6
Per Capita Expenditures:	\$100	\$405	\$6
Revenues over (under) Expenditures:	-\$52,643	-\$873	\$
Ratio of Fund Balance to Expenditures:	151.18%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$351,733	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$151	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$351,733	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$46,394	\$11,280,823	\$
Per Capita Debt:	\$20	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: 015/010/17 County: Coles

Fiscal Year End: 6/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$105,728

Equalized Assessed Valuation: \$662,763,734

Population: 52,500

Employees:

    Full Time: 2

    Part Time: 1

    Salaries Paid: \$59,145

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$299,206	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$6	\$15,892	\$9
Revenue Collected During FY 15:	\$118,293	\$68,071	\$17,445
Expenditures During FY 15:	\$110,467	\$68,944	\$15,615
Per Capita Revenue:	\$2	\$399	\$6
Per Capita Expenditures:	\$2	\$405	\$6
Revenues over (under) Expenditures:	\$7,826	-\$873	\$
Ratio of Fund Balance to Expenditures:	277.94%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$307,032	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$6	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,251	\$5,266	\$
Total Unrestricted Net Assets:	\$296,781	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Coles County Airport Authority		
<b>Unit Code:</b>	015/010/03	<b>County:</b>	Coles
<b>Fiscal Year End:</b>	4/30/2015		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$2,627,390		
<b>Equalized Assessed Valuation:</b>	\$666,438,308		
<b>Population:</b>	53,697		
<b>Employees:</b>			
	<b>Full Time:</b>	3	
	<b>Part Time:</b>	8	
	<b>Salaries Paid:</b>	\$202,667	

Blended Component Units	

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$12,358,404	\$13,056,175	\$2,902,804
Per Capita Beginning Fund Balance:	\$230	\$311	\$33
Revenue Collected During FY 15:	\$1,652,306	\$11,270,026	\$4,233,234
Expenditures During FY 15:	\$1,301,461	\$10,959,768	\$3,857,467
Per Capita Revenue:	\$31	\$413	\$39
Per Capita Expenditures:	\$24	\$396	\$42
Revenues over (under) Expenditures:	\$350,845	\$310,258	\$129,555
Ratio of Fund Balance to Expenditures:	976.54%	152.70%	83.50%
Ending Fund Balance for FY 15:	\$12,709,249	\$14,248,071	\$3,016,980
Per Capita Ending Fund Balance:	\$237	\$332	\$38

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$404	\$
Total Unreserved Funds:	\$	\$88,976	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$62,022	\$6,067,687	\$257,690
Total Unrestricted Net Assets:	\$2,683,240	\$4,429,284	\$2,233,135



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$23,843,448	\$1,065,582
Per Capita Debt:	\$	\$207	\$10
General Obligation Debt over EAV:	0.00%	31.51%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$1,630,147	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$12	\$
Revenue Collected During FY 15:	\$	\$298,400	\$
Expenditures During FY 15:	\$	\$300,093	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	-\$1,692	\$
Ratio of Retained Earnings to Expenditures:	0.00%	240.55%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,627,489	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Columbus & Liberty Multi Township Tax Assessment District**

Unit Code: 001/030/24 County: Adams

Fiscal Year End: 12/31/2015

Accounting Method: Cash

Appropriation or Budget: \$8,254

Equalized Assessed Valuation: \$28,297,215

Population: 2,000

Employees:

Full Time:

Part Time: 4

Salaries Paid: \$7,140

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$21,612	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$11	\$15,892	\$9
Revenue Collected During FY 15:	\$8,282	\$68,071	\$17,445
Expenditures During FY 15:	\$8,758	\$68,944	\$15,615
Per Capita Revenue:	\$4	\$399	\$6
Per Capita Expenditures:	\$4	\$405	\$6
Revenues over (under) Expenditures:	-\$476	-\$873	\$
Ratio of Fund Balance to Expenditures:	241.33%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$21,136	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$11	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Commonfields of Cahokia Water Service District**

Unit Code: 088/010/19 County: St. Clair

Fiscal Year End: 6/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$3,148,200

Equalized Assessed Valuation: \$40,000,000

Population: 7,000

Employees:

    Full Time: 18

    Part Time:

    Salaries Paid: \$1,065,958

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$	\$68,071	\$17,445
Expenditures During FY 15:	\$	\$68,944	\$15,615
Per Capita Revenue:	\$	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$	-\$873	\$
Ratio of Fund Balance to Expenditures:	0.00%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$3,014,979	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$431	\$150,849	\$
Revenue Collected During FY 15:	\$3,266,798	\$4,768,261	\$
Expenditures During FY 15:	\$3,381,642	\$4,603,712	\$
Per Capita Revenue:	\$467	\$44,739	\$
Per Capita Expenditures:	\$483	\$45,630	\$
Operating Income (loss):	-\$114,844	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	85.76%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$2,900,135	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$414	\$149,686	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Compromise-Harwood-Kerr Multi Township Tax Assessment District**

Unit Code: **010/020/24** County: **Champaign**

Fiscal Year End: **12/31/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$17,290**

Equalized Assessed Valuation: **\$50,944,552**

Population: **2,249**

Employees:

    Full Time:

    Part Time: **1**

    Salaries Paid: **\$11,860**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 15:	\$9,646	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$4	\$15,892	\$9
Revenue Collected During FY 15:	\$22,290	\$68,071	\$17,445
Expenditures During FY 15:	\$17,155	\$68,944	\$15,615
Per Capita Revenue:	\$10	\$399	\$6
Per Capita Expenditures:	\$8	\$405	\$6
Revenues over (under) Expenditures:	\$5,135	-\$873	\$
Ratio of Fund Balance to Expenditures:	86.16%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$14,781	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$7	\$15,856	\$8

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Condit-East Bend-Hensley-  
Newcomb Multi Township Tax**

Unit Code: 010/030/24 County: Champaign

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$46,894

Equalized Assessed Valuation: \$110,553,394

Population: 3,506

Employees:

    Full Time: 1

    Part Time: 8

    Salaries Paid: \$25,927

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$24,983	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$7	\$15,892	\$9
Revenue Collected During FY 15:	\$29,222	\$68,071	\$17,445
Expenditures During FY 15:	\$34,866	\$68,944	\$15,615
Per Capita Revenue:	\$8	\$399	\$6
Per Capita Expenditures:	\$10	\$405	\$6
Revenues over (under) Expenditures:	-\$5,644	-\$873	\$
Ratio of Fund Balance to Expenditures:	55.47%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$19,339	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$6	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Cooper-Cotton Hill Multi Township  
Tax Assessment District**

Unit Code: 083/010/24 County: Sangamon

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$20,196

Equalized Assessed Valuation: \$46,682,546

Population: 1,795

Employees:

    Full Time: 4

    Part Time:

    Salaries Paid: \$325

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$32,426	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$18	\$15,892	\$9
Revenue Collected During FY 15:	\$11,889	\$68,071	\$17,445
Expenditures During FY 15:	\$13,090	\$68,944	\$15,615
Per Capita Revenue:	\$7	\$399	\$6
Per Capita Expenditures:	\$7	\$405	\$6
Revenues over (under) Expenditures:	-\$1,201	-\$873	\$
Ratio of Fund Balance to Expenditures:	238.54%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$31,225	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$17	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$31,225	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Cordova-Port Byron Multi Township Tax Assessment District**

Unit Code: 081/030/24 County: Rock Island

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$63,520

Equalized Assessed Valuation: \$221,266,904

Population: 2,369

Employees:

Full Time:

Part Time: 2

Salaries Paid: \$22,875

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$36,512	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$15	\$15,892	\$9
Revenue Collected During FY 15:	\$46,735	\$68,071	\$17,445
Expenditures During FY 15:	\$41,331	\$68,944	\$15,615
Per Capita Revenue:	\$20	\$399	\$6
Per Capita Expenditures:	\$17	\$405	\$6
Revenues over (under) Expenditures:	\$5,404	-\$873	\$
Ratio of Fund Balance to Expenditures:	101.42%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$41,916	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$18	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$41,916	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## 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 15:	\$	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$	\$68,071	\$17,445
Expenditures During FY 15:	\$	\$68,944	\$15,615
Per Capita Revenue:	\$	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$	-\$873	\$
Ratio of Fund Balance to Expenditures:	0.00%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$627,579	\$11,280,823	\$
Per Capita Debt:	\$139	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,841,079	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$631	\$150,849	\$
Revenue Collected During FY 15:	\$694,953	\$4,768,261	\$
Expenditures During FY 15:	\$936,579	\$4,603,712	\$
Per Capita Revenue:	\$154	\$44,739	\$
Per Capita Expenditures:	\$208	\$45,630	\$
Operating Income (loss):	-\$241,626	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	208.31%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$1,950,961	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$434	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Cottage-Eldorado-Rector #3 Multi Township Tax Assessment District**

Unit Code: 082/030/24 County: Saline

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$40,000

Equalized Assessed Valuation: \$48,876,860

Population: 6,190

Employees:

    Full Time:

    Part Time: 1

    Salaries Paid: \$13,000

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$74,574	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$12	\$15,892	\$9
Revenue Collected During FY 15:	\$40,101	\$68,071	\$17,445
Expenditures During FY 15:	\$31,000	\$68,944	\$15,615
Per Capita Revenue:	\$6	\$399	\$6
Per Capita Expenditures:	\$5	\$405	\$6
Revenues over (under) Expenditures:	\$9,101	-\$873	\$
Ratio of Fund Balance to Expenditures:	269.92%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$83,675	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$14	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$83,668	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Council Hill-Guilford-Scales  
Mound Multi Township Tax**

Unit Code: 043/030/24 County: Jo Daviess

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$18,500

Equalized Assessed Valuation: \$173,942,675

Population: 1,969

Employees:

    Full Time: 1

    Part Time: 8

    Salaries Paid: \$12,765

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,496	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$1	\$15,892	\$9
Revenue Collected During FY 15:	\$14,692	\$68,071	\$17,445
Expenditures During FY 15:	\$15,615	\$68,944	\$15,615
Per Capita Revenue:	\$7	\$399	\$6
Per Capita Expenditures:	\$8	\$405	\$6
Revenues over (under) Expenditures:	-\$923	-\$873	\$
Ratio of Fund Balance to Expenditures:	10.07%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$1,573	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$1	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Covington-Hoyleton #3 Multi Township Tax Assessment District**

Unit Code: **095/030/24** County: **Washington**

Fiscal Year End: **3/31/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$62,445**

Equalized Assessed Valuation: **\$22,152,481**

Population: **1,560**

Employees:

    Full Time:

    Part Time: **5**

    Salaries Paid: **\$11,981**

Blended Component Units

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 15:	\$45,243	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$29	\$15,892	\$9
Revenue Collected During FY 15:	\$15,124	\$68,071	\$17,445
Expenditures During FY 15:	\$14,340	\$68,944	\$15,615
Per Capita Revenue:	\$10	\$399	\$6
Per Capita Expenditures:	\$9	\$405	\$6
Revenues over (under) Expenditures:	\$784	-\$873	\$
Ratio of Fund Balance to Expenditures:	320.97%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$46,027	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$30	\$15,856	\$8

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$46,027	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Coyne Center Sanitary District**

Unit Code: **081/025/16** County: **Rock Island**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$49,815**

Equalized Assessed Valuation: **\$3,965,587**

Population: **490**

Employees:

    Full Time:

    Part Time: **6**

    Salaries Paid: **\$16,000**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$49,312	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$101	\$15,892	\$9
Revenue Collected During FY 15:	\$54,602	\$68,071	\$17,445
Expenditures During FY 15:	\$54,332	\$68,944	\$15,615
Per Capita Revenue:	\$111	\$399	\$6
Per Capita Expenditures:	\$111	\$405	\$6
Revenues over (under) Expenditures:	\$270	-\$873	\$
Ratio of Fund Balance to Expenditures:	91.26%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$49,582	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$101	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$5,000	\$11,280,823	\$
Per Capita Debt:	\$10	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Crawford Hospital District**

Unit Code: **017/010/08** County: **Crawford**

Fiscal Year End: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$45,037,024**

Equalized Assessed Valuation: **\$418,591,207**

Population: **20,000**

Employees:

**Full Time:** **338**

**Part Time:** **27**

**Salaries Paid:** **\$19,917,999**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$42,852,706	\$13,056,175	\$2,902,804
Per Capita Beginning Fund Balance:	\$2,143	\$311	\$33
Revenue Collected During FY 15:	\$48,799,885	\$11,270,026	\$4,233,234
Expenditures During FY 15:	\$43,821,136	\$10,959,768	\$3,857,467
Per Capita Revenue:	\$2,440	\$413	\$39
Per Capita Expenditures:	\$2,191	\$396	\$42
Revenues over (under) Expenditures:	\$4,978,749	\$310,258	\$129,555
Ratio of Fund Balance to Expenditures:	109.15%	152.70%	83.50%
Ending Fund Balance for FY 15:	\$47,831,455	\$14,248,071	\$3,016,980
Per Capita Ending Fund Balance:	\$2,392	\$332	\$38

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$404	\$
Total Unreserved Funds:	\$	\$88,976	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,568,684	\$6,067,687	\$257,690
Total Unrestricted Net Assets:	\$25,679,600	\$4,429,284	\$2,233,135



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$14,684,503	\$23,843,448	\$1,065,582
Per Capita Debt:	\$734	\$207	\$10
General Obligation Debt over EAV:	3.28%	31.51%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$1,630,147	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$12	\$
Revenue Collected During FY 15:	\$	\$298,400	\$
Expenditures During FY 15:	\$	\$300,093	\$
Per Capita Revenue:	\$	\$3	\$
Per Capita Expenditures:	\$	\$3	\$
Operating Income (loss):	\$	-\$1,692	\$
Ratio of Retained Earnings to Expenditures:	0.00%	240.55%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,627,489	\$
Per Capita Ending Retained Earnings:	\$	\$12	\$





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$250,000	\$11,280,823	\$
Per Capita Debt:	\$13	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Crawford Countyside Sanitary District**

Unit Code: 016/260/16 County: Cook

Fiscal Year End: 12/31/2015

Accounting Method: Cash

Appropriation or Budget: \$12,000

Equalized Assessed Valuation: \$12,000

Population: 120

Employees:

Full Time:

Part Time:

Salaries Paid: \$

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$17,433	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$145	\$15,892	\$9
Revenue Collected During FY 15:	\$12,141	\$68,071	\$17,445
Expenditures During FY 15:	\$5,022	\$68,944	\$15,615
Per Capita Revenue:	\$101	\$399	\$6
Per Capita Expenditures:	\$42	\$405	\$6
Revenues over (under) Expenditures:	\$7,119	-\$873	\$
Ratio of Fund Balance to Expenditures:	488.89%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$24,552	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$205	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$24,553	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Crescent-Ash Grove Multi Township Tax Assessment District**

Unit Code: **038/020/24** County: **Iroquois**

Fiscal Year End: **3/31/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$15,920**

Equalized Assessed Valuation: **\$27,390,474**

Population: **1,359**

Employees:

    Full Time: **1**

    Part Time:

    Salaries Paid: **\$8,000**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$27,386	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$20	\$15,892	\$9
Revenue Collected During FY 15:	\$9,281	\$68,071	\$17,445
Expenditures During FY 15:	\$11,231	\$68,944	\$15,615
Per Capita Revenue:	\$7	\$399	\$6
Per Capita Expenditures:	\$8	\$405	\$6
Revenues over (under) Expenditures:	-\$1,950	-\$873	\$
Ratio of Fund Balance to Expenditures:	226.48%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$25,436	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$19	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **018/010/17** County: **Cumberland**

Fiscal Year End: **6/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$224,600**

Equalized Assessed Valuation: **\$130,602,431**

Population: **10,200**

Employees:

    Full Time: **2**

    Part Time:

    Salaries Paid: **\$72,302**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$102,752	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$10	\$15,892	\$9
Revenue Collected During FY 15:	\$193,033	\$68,071	\$17,445
Expenditures During FY 15:	\$224,520	\$68,944	\$15,615
Per Capita Revenue:	\$19	\$399	\$6
Per Capita Expenditures:	\$22	\$405	\$6
Revenues over (under) Expenditures:	-\$31,487	-\$873	\$
Ratio of Fund Balance to Expenditures:	31.74%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$71,265	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$7	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$773	\$5,266	\$
Total Unrestricted Net Assets:	\$70,492	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Curran Gardner Public Water Service District**

Unit Code: 083/020/19 County: Sangamon

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,627,470

Equalized Assessed Valuation: \$160,675,345

Population: 5,831

Employees:

    Full Time: 5

    Part Time: 2

    Salaries Paid: \$296,061

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$	\$68,071	\$17,445
Expenditures During FY 15:	\$	\$68,944	\$15,615
Per Capita Revenue:	\$	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$	-\$873	\$
Ratio of Fund Balance to Expenditures:	0.00%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$5,197,544	\$11,280,823	\$
Per Capita Debt:	\$891	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$4,702,288	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$806	\$150,849	\$
Revenue Collected During FY 15:	\$1,591,755	\$4,768,261	\$
Expenditures During FY 15:	\$1,627,470	\$4,603,712	\$
Per Capita Revenue:	\$273	\$44,739	\$
Per Capita Expenditures:	\$279	\$45,630	\$
Operating Income (loss):	-\$35,715	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	312.67%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$5,088,631	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$873	\$149,686	\$