



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Dakota-Rock Grove Multi Township Tax Assessment District	
Unit Code:	089/020/24	County: Stephenson
Fiscal Year End:	3/31/2015	
Accounting Method:	Cash	
Appropriation or Budget:	\$8,137	
Equalized Assessed Valuation:	\$53,838,903	
Population:	2,268	
Employees:		
	Full Time:	
	Part Time:	4
	Salaries Paid:	\$517

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$17,868	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$8	\$15,892	\$9
Revenue Collected During FY 15:	\$9,730	\$68,071	\$17,445
Expenditures During FY 15:	\$7,459	\$68,944	\$15,615
Per Capita Revenue:	\$4	\$399	\$6
Per Capita Expenditures:	\$3	\$405	\$6
Revenues over (under) Expenditures:	\$2,271	-\$873	\$
Ratio of Fund Balance to Expenditures:	270.00%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$20,139	\$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: Dale-Allin Multi Township Tax Assessment District

Unit Code: 064/045/24 County: Mclean

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$13,913

Equalized Assessed Valuation: \$61,552,202

Population: 2,300

Employees:

Full Time:

Part Time: 4

Salaries Paid: \$1,000

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$6,040	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$3	\$15,892	\$9
Revenue Collected During FY 15:	\$11,897	\$68,071	\$17,445
Expenditures During FY 15:	\$10,249	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$4	\$405	\$6
Revenues over (under) Expenditures:	\$1,648	-\$873	\$
Ratio of Fund Balance to Expenditures:	75.01%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$7,688	\$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:	\$	\$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: **Dallas Rural Public Water District**

Unit Code: **034/005/37** County: **Hancock**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,972,392**

Equalized Assessed Valuation: **\$**

Population: **2,350**

Employees:

Full Time: **5**

Part Time: **1**

Salaries Paid: **\$239,134**

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:	\$	\$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:	\$14,462,843	\$11,280,823	\$
Per Capita Debt:	\$6,154	\$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:	\$7,692,701	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$3.273	\$150,849	\$
Revenue Collected During FY 15:	\$1,902,243	\$4,768,261	\$
Expenditures During FY 15:	\$1,913,165	\$4,603,712	\$
Per Capita Revenue:	\$809	\$44,739	\$
Per Capita Expenditures:	\$814	\$45,630	\$
Operating Income (loss):	-\$10,922	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	401.52%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$7,681,779	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$3.269	\$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: **Danforth-Iroquois Multi Township
Tax Assessment District**

Unit Code: 038/040/24 County: Iroquois

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$15,100

Equalized Assessed Valuation: \$133,466,100

Population: 4,540

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:	\$9,405	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$2	\$15,892	\$9
Revenue Collected During FY 15:	\$10,393	\$68,071	\$17,445
Expenditures During FY 15:	\$11,194	\$68,944	\$15,615
Per Capita Revenue:	\$2	\$399	\$6
Per Capita Expenditures:	\$2	\$405	\$6
Revenues over (under) Expenditures:	-\$801	-\$873	\$
Ratio of Fund Balance to Expenditures:	76.86%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$8,604	\$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	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Danvers Twp Water Service District		
Unit Code:	064/010/19	County:	McLean
Fiscal Year End:	4/30/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$45,016		
Equalized Assessed Valuation:	\$39,247,483		
Population:	1,925		
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:	\$39,051	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$20	\$15,892	\$9
Revenue Collected During FY 15:	\$11,447	\$68,071	\$17,445
Expenditures During FY 15:	\$7,454	\$68,944	\$15,615
Per Capita Revenue:	\$6	\$399	\$6
Per Capita Expenditures:	\$4	\$405	\$6
Revenues over (under) Expenditures:	\$3,993	-\$873	\$
Ratio of Fund Balance to Expenditures:	577.46%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$43,044	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$22	\$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:	Danville Sanitary District		
Unit Code:	092/010/16	County:	Vermilion
Fiscal Year End:	12/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,969,250		
Equalized Assessed Valuation:	\$		
Population:	32,523		
Employees:			
Full Time:	19		
Part Time:	2		
Salaries Paid:	\$1,042,076		

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:	\$28,256,880	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$869	\$150,849	\$
Revenue Collected During FY 15:	\$5,653,844	\$4,768,261	\$
Expenditures During FY 15:	\$3,383,717	\$4,603,712	\$
Per Capita Revenue:	\$174	\$44,739	\$
Per Capita Expenditures:	\$104	\$45,630	\$
Operating Income (loss):	\$2,270,127	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	916.24%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$31,003,068	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$953	\$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:	Danville Public Building Commission	
Unit Code:	092/010/33	County: Vermilion
Fiscal Year End:	10/31/2015	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$9,126,035	
Equalized Assessed Valuation:	\$814,478,791	
Population:	79,728	
Employees:		
Full Time:	29	
Part Time:	6	
Salaries Paid:	\$1,459,458	

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:	\$4,505,000	\$11,280,823	\$
Per Capita Debt:	\$57	\$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:	\$2,621,253	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$33	\$150,849	\$
Revenue Collected During FY 15:	\$7,517,899	\$4,768,261	\$
Expenditures During FY 15:	\$7,650,882	\$4,603,712	\$
Per Capita Revenue:	\$94	\$44,739	\$
Per Capita Expenditures:	\$96	\$45,630	\$
Operating Income (loss):	-\$132,983	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	43.16%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$3,302,248	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$41	\$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: **Decatur Sanitary District**

Unit Code: **055/020/16** County: **Macon**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$44,533,422**

Equalized Assessed Valuation: **\$1,035,983,237**

Population: **85,999**

Employees:

 Full Time: **55**

 Part Time:

 Salaries Paid: **\$3,761,442**

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:	\$27,764,870	\$11,280,823	\$
Per Capita Debt:	\$323	\$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:	\$94,989,080	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$1.105	\$150,849	\$
Revenue Collected During FY 15:	\$17,733,968	\$4,768,261	\$
Expenditures During FY 15:	\$14,668,388	\$4,603,712	\$
Per Capita Revenue:	\$206	\$44,739	\$
Per Capita Expenditures:	\$171	\$45,630	\$
Operating Income (loss):	\$3,065,580	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	668.48%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$98,054,660	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$1.140	\$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: **Decatur Public Building Commission**

Unit Code: 055/010/33 County: Macon

Fiscal Year End: 11/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,225,279

Equalized Assessed Valuation: \$822,152,764

Population: 74,710

Employees:

 Full Time: 34

 Part Time:

 Salaries Paid: \$1,099,458

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:	\$641,647	\$11,280,823	\$
Per Capita Debt:	\$9	\$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:	\$3,252,303	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$44	\$150,849	\$
Revenue Collected During FY 15:	\$4,645,933	\$4,768,261	\$
Expenditures During FY 15:	\$3,470,239	\$4,603,712	\$
Per Capita Revenue:	\$62	\$44,739	\$
Per Capita Expenditures:	\$46	\$45,630	\$
Operating Income (loss):	\$1,175,694	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	127.60%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$4,427,997	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$59	\$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: **Dekalb Sanitary District**

Unit Code: 019/010/16 County: Dekalb

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$6,696,035

Equalized Assessed Valuation: \$513,897,867

Population: 44,054

Employees:

 Full Time: 16

 Part Time: 2

 Salaries Paid: \$1,048,652

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:	\$16,864,172	\$11,280,823	\$
Per Capita Debt:	\$383	\$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:	\$54,631,351	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$1,240	\$150,849	\$
Revenue Collected During FY 15:	\$6,047,799	\$4,768,261	\$
Expenditures During FY 15:	\$4,987,243	\$4,603,712	\$
Per Capita Revenue:	\$137	\$44,739	\$
Per Capita Expenditures:	\$113	\$45,630	\$
Operating Income (loss):	\$1,060,556	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	1116.69%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$55,691,907	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$1,264	\$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: **Dekalb Co Soil And Water Conservation District**

Unit Code: **019/010/17** County: **Dekalb**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$102,390**

Equalized Assessed Valuation: **\$**

Population: **105,160**

Employees:

 Full Time: **1**

 Part Time:

 Salaries Paid: **\$51,658**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$43,442	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$123,613	\$68,071	\$17,445
Expenditures During FY 15:	\$107,235	\$68,944	\$15,615
Per Capita Revenue:	\$1	\$399	\$6
Per Capita Expenditures:	\$1	\$405	\$6
Revenues over (under) Expenditures:	\$16,378	-\$873	\$
Ratio of Fund Balance to Expenditures:	55.78%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$59,820	\$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:	\$4,354	\$5,266	\$
Total Unrestricted Net Assets:	\$29,715	\$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: **Dekalb County Forest Preserve District**

Unit Code: **019/010/07** County: **Dekalb**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,584,100**

Equalized Assessed Valuation: **\$1,695,232,717**

Population: **104,352**

Employees:

Full Time: **4**

Part Time: **7**

Salaries Paid: **\$369,308**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,947,673	\$13,056,175	\$2,902,804
Per Capita Beginning Fund Balance:	\$19	\$311	\$33
Revenue Collected During FY 15:	\$2,338,211	\$11,270,026	\$4,233,234
Expenditures During FY 15:	\$1,474,256	\$10,959,768	\$3,857,467
Per Capita Revenue:	\$22	\$413	\$39
Per Capita Expenditures:	\$14	\$396	\$42
Revenues over (under) Expenditures:	\$863,955	\$310,258	\$129,555
Ratio of Fund Balance to Expenditures:	167.30%	152.70%	83.50%
Ending Fund Balance for FY 15:	\$2,466,426	\$14,248,071	\$3,016,980
Per Capita Ending Fund Balance:	\$24	\$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:	\$1,807,403	\$6,067,687	\$257,690
Total Unrestricted Net Assets:	\$5,615,289	\$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:	\$71,762	\$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: **Dement-Lynnville Multi Township
Tax Assessment District**

Unit Code: **071/030/24** County: **Ogle**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$17,405**

Equalized Assessed Valuation: **\$137,398,264**

Population: **1,631**

Employees:

 Full Time: **1**

 Part Time:

 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:	\$8,710	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$5	\$15,892	\$9
Revenue Collected During FY 15:	\$17,311	\$68,071	\$17,445
Expenditures During FY 15:	\$16,953	\$68,944	\$15,615
Per Capita Revenue:	\$11	\$399	\$6
Per Capita Expenditures:	\$10	\$405	\$6
Revenues over (under) Expenditures:	\$358	-\$873	\$
Ratio of Fund Balance to Expenditures:	53.49%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$9,068	\$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 RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Derry-Pleasant Vale-Hadley-New Salem Multi Township Tax**

Unit Code: **075/050/24** County: **Pike**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$36,824**

Equalized Assessed Valuation: **\$**

Population: **1,900**

Employees:

 Full Time:

 Part Time: **12**

 Salaries Paid: **\$7,700**

Blended Component Units

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$58,000	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$31	\$15,892	\$9
Revenue Collected During FY 15:	\$13,850	\$68,071	\$17,445
Expenditures During FY 15:	\$35,070	\$68,944	\$15,615
Per Capita Revenue:	\$7	\$399	\$6
Per Capita Expenditures:	\$18	\$405	\$6
Revenues over (under) Expenditures:	-\$21,220	-\$873	\$
Ratio of Fund Balance to Expenditures:	104.88%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$36,780	\$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

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: **Detroit-Flint-Montezuma Multi Township Tax Assessment District**

Unit Code: 075/060/24 County: Pike

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$13,860

Equalized Assessed Valuation: \$17,733,611

Population: 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:	\$8,980	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$18	\$15,892	\$9
Revenue Collected During FY 15:	\$5,277	\$68,071	\$17,445
Expenditures During FY 15:	\$4,112	\$68,944	\$15,615
Per Capita Revenue:	\$11	\$399	\$6
Per Capita Expenditures:	\$8	\$405	\$6
Revenues over (under) Expenditures:	\$1,165	-\$873	\$
Ratio of Fund Balance to Expenditures:	246.72%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$10,145	\$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:	\$10,145	\$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: **Dewey Community Water Service District**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$40,558**

Equalized Assessed Valuation: **\$5,095,580**

Population: **223**

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:	\$258,000	\$11,280,823	\$
Per Capita Debt:	\$1,157	\$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:	\$28.820	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$129	\$150,849	\$
Revenue Collected During FY 15:	\$37.599	\$4,768,261	\$
Expenditures During FY 15:	\$40.171	\$4,603,712	\$
Per Capita Revenue:	\$169	\$44,739	\$
Per Capita Expenditures:	\$180	\$45,630	\$
Operating Income (loss):	-\$2.572	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	65.34%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$26.248	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$118	\$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: **Dewitt Co Soil And Water Conservation District**

Unit Code: **020/010/17** County: **Dewitt**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$40,964**

Equalized Assessed Valuation: **\$551,979,620**

Population: **16,284**

Employees:

 Full Time: **1**

 Part Time: **2**

 Salaries Paid: **\$52,153**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$324,023	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$20	\$15,892	\$9
Revenue Collected During FY 15:	\$75,627	\$68,071	\$17,445
Expenditures During FY 15:	\$89,408	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$5	\$405	\$6
Revenues over (under) Expenditures:	-\$13,781	-\$873	\$
Ratio of Fund Balance to Expenditures:	347.00%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$310,242	\$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:	\$310,242	\$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: **Dewitt-Harp-Rutledge-Wilson
Multi Township Tax Assessment**

Unit Code: 020/010/24 County: Dewitt

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$11,036

Equalized Assessed Valuation: \$286,833,433

Population: 1,050

Employees:

 Full Time:

 Part Time: 9

 Salaries Paid: \$9,620

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$9,846	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$9	\$15,892	\$9
Revenue Collected During FY 15:	\$11,039	\$68,071	\$17,445
Expenditures During FY 15:	\$10,080	\$68,944	\$15,615
Per Capita Revenue:	\$11	\$399	\$6
Per Capita Expenditures:	\$10	\$405	\$6
Revenues over (under) Expenditures:	\$959	-\$873	\$
Ratio of Fund Balance to Expenditures:	107.19%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$10,805	\$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	\$



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:	District #13 Arispie,Ind,Wheat,Milo Multi Township Tax Assessment		
Unit Code:	006/030/24	County:	Bureau
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$9,710		
Equalized Assessed Valuation:	\$59,198,869		
Population:	1,829		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$6,000		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$3,205	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$2	\$15,892	\$9
Revenue Collected During FY 15:	\$9,345	\$68,071	\$17,445
Expenditures During FY 15:	\$9,710	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$5	\$405	\$6
Revenues over (under) Expenditures:	-\$365	-\$873	\$
Ratio of Fund Balance to Expenditures:	29.25%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$2,840	\$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	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **District 5 (Corwin-Broadwell-Elkhart-Hurlbut) Multi Township**

Unit Code: 054/055/24 County: Logan

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$11,000

Equalized Assessed Valuation: \$63,798,132

Population: 4,623

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:	\$82,128	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$18	\$15,892	\$9
Revenue Collected During FY 15:	\$16,767	\$68,071	\$17,445
Expenditures During FY 15:	\$10,407	\$68,944	\$15,615
Per Capita Revenue:	\$4	\$399	\$6
Per Capita Expenditures:	\$2	\$405	\$6
Revenues over (under) Expenditures:	\$6,360	-\$873	\$
Ratio of Fund Balance to Expenditures:	850.27%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$88,488	\$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:	\$88,488	\$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:	Dora-Marrowbone Multi Township Tax Assessment District	
Unit Code:	070/030/24	County: Moultrie
Fiscal Year End:	3/31/2015	
Accounting Method:	Cash	
Appropriation or Budget:	\$22,300	
Equalized Assessed Valuation:	\$41,433,322	
Population:	1,896	
Employees:		
	Full Time:	
	Part Time:	1
	Salaries Paid:	\$1,800

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$29,411	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$16	\$15,892	\$9
Revenue Collected During FY 15:	\$18,045	\$68,071	\$17,445
Expenditures During FY 15:	\$12,423	\$68,944	\$15,615
Per Capita Revenue:	\$10	\$399	\$6
Per Capita Expenditures:	\$7	\$405	\$6
Revenues over (under) Expenditures:	\$5,622	-\$873	\$
Ratio of Fund Balance to Expenditures:	282.00%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$35,033	\$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:	\$35,033	\$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: **Douglas Co Soil And Water Conservation District**

Unit Code: 021/010/17 County: Douglas

Fiscal Year End: 6/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$62,980

Equalized Assessed Valuation: \$332,171,196

Population: 19,887

Employees:

 Full Time: 1

 Part Time:

 Salaries Paid: \$33,442

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$138,330	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$7	\$15,892	\$9
Revenue Collected During FY 15:	\$103,685	\$68,071	\$17,445
Expenditures During FY 15:	\$95,100	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$5	\$405	\$6
Revenues over (under) Expenditures:	\$8,585	-\$873	\$
Ratio of Fund Balance to Expenditures:	154.48%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$146,915	\$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:	\$251	\$5,266	\$
Total Unrestricted Net Assets:	\$146,664	\$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
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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: **Downers Grove Sanitary District**

Unit Code: **022/020/16** County: **Dupage**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,338,950**

Equalized Assessed Valuation: **\$2,476,172,963**

Population: **62,000**

Employees:

Full Time: **34**

Part Time: **5**

Salaries Paid: **\$2,566,374**

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:	\$3,492,443	\$13,056,175	\$2,902,804
Per Capita Beginning Fund Balance:	\$56	\$311	\$33
Revenue Collected During FY 15:	\$7,763,009	\$11,270,026	\$4,233,234
Expenditures During FY 15:	\$7,311,144	\$10,959,768	\$3,857,467
Per Capita Revenue:	\$125	\$413	\$39
Per Capita Expenditures:	\$118	\$396	\$42
Revenues over (under) Expenditures:	\$451,865	\$310,258	\$129,555
Ratio of Fund Balance to Expenditures:	50.05%	152.70%	83.50%
Ending Fund Balance for FY 15:	\$3,659,536	\$14,248,071	\$3,016,980
Per Capita Ending Fund Balance:	\$59	\$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:	\$2,463,055	\$6,067,687	\$257,690
Total Unrestricted Net Assets:	\$2,685,824	\$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:	\$4,705,638	\$23,843,448	\$1,065,582
Per Capita Debt:	\$76	\$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: **Drummer Township Cemetery District**

Unit Code: 027/010/04 County: Ford

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$128,430

Equalized Assessed Valuation: \$68,973,372

Population: 3,898

Employees:

 Full Time: 1

 Part Time: 7

 Salaries Paid: \$56,304

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$46,506	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$12	\$15,892	\$9
Revenue Collected During FY 15:	\$82,997	\$68,071	\$17,445
Expenditures During FY 15:	\$101,575	\$68,944	\$15,615
Per Capita Revenue:	\$21	\$399	\$6
Per Capita Expenditures:	\$26	\$405	\$6
Revenues over (under) Expenditures:	-\$18,578	-\$873	\$
Ratio of Fund Balance to Expenditures:	27.49%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$27,928	\$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:	\$27,929	\$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: **Dry Grove & White Oak Multi Township Tax Assessment District**

Unit Code: **064/050/24** County: **McLean**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$17,030**

Equalized Assessed Valuation: **\$97,805,924**

Population: **2,471**

Employees:

 Full Time:

 Part Time: **1**

 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:	\$18,082	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$7	\$15,892	\$9
Revenue Collected During FY 15:	\$15,362	\$68,071	\$17,445
Expenditures During FY 15:	\$18,954	\$68,944	\$15,615
Per Capita Revenue:	\$6	\$399	\$6
Per Capita Expenditures:	\$8	\$405	\$6
Revenues over (under) Expenditures:	-\$3,592	-\$873	\$
Ratio of Fund Balance to Expenditures:	76.45%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$14,490	\$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

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:	\$427,418	\$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:	\$167,532,192	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$180	\$150,849	\$
Revenue Collected During FY 15:	\$25,816,493	\$4,768,261	\$
Expenditures During FY 15:	\$24,152,922	\$4,603,712	\$
Per Capita Revenue:	\$28	\$44,739	\$
Per Capita Expenditures:	\$26	\$45,630	\$
Operating Income (loss):	\$1,663,571	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	703.51%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$169,917,315	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$182	\$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: **Dupage Water Commission**

Unit Code: 022/020/38 County: Dupage

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$116,362,647

Equalized Assessed Valuation: \$31,609,956,212

Population: 932,708

Employees:

Full Time:	33
Part Time:	3
Salaries Paid:	\$2,787,382

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:	\$11,954,550	\$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:	\$405,688,715	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$435	\$150,849	\$
Revenue Collected During FY 15:	\$154,856,799	\$4,768,261	\$
Expenditures During FY 15:	\$111,211,410	\$4,603,712	\$
Per Capita Revenue:	\$166	\$44,739	\$
Per Capita Expenditures:	\$119	\$45,630	\$
Operating Income (loss):	\$43,645,389	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	404.04%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$449,334,104	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$482	\$149,686	\$



STATE OF ILLINOIS
COMPTROLLER
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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: **Dupage County Forest Preserve District**

Unit Code: **022/010/07** County: **Dupage**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$97,069,320**

Equalized Assessed Valuation: **\$32,504,572,590**

Population: **932,708**

Employees:

Full Time: **289**

Part Time: **40**

Salaries Paid: **\$20,100,024**

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:	\$250,606,032	\$13,056,175	\$2,902,804
Per Capita Beginning Fund Balance:	\$269	\$311	\$33
Revenue Collected During FY 15:	\$35,018,043	\$11,270,026	\$4,233,234
Expenditures During FY 15:	\$38,290,734	\$10,959,768	\$3,857,467
Per Capita Revenue:	\$38	\$413	\$39
Per Capita Expenditures:	\$41	\$396	\$42
Revenues over (under) Expenditures:	-\$3,272,691	\$310,258	\$129,555
Ratio of Fund Balance to Expenditures:	643.23%	152.70%	83.50%
Ending Fund Balance for FY 15:	\$246,296,220	\$14,248,071	\$3,016,980
Per Capita Ending Fund Balance:	\$264	\$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:	\$228,954,471	\$6,067,687	\$257,690
Total Unrestricted Net Assets:	-\$74,624,848	\$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:	\$263,292,163	\$23,843,448	\$1,065,582
Per Capita Debt:	\$282	\$207	\$10
General Obligation Debt over EAV:	0.62%	31.51%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$26,963,718	\$1,630,147	\$
Per Capita Beginning Retained Earnings for FY 15:	\$29	\$12	\$
Revenue Collected During FY 15:	\$2,909,292	\$298,400	\$
Expenditures During FY 15:	\$3,628,344	\$300,093	\$
Per Capita Revenue:	\$3	\$3	\$
Per Capita Expenditures:	\$4	\$3	\$
Operating Income (loss):	-\$719,052	-\$1,692	\$
Ratio of Retained Earnings to Expenditures:	725.07%	240.55%	0.00%
Ending Retained Earnings for FY 15:	\$26,308,166	\$1,627,489	\$
Per Capita Ending Retained Earnings:	\$28	\$12	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Dupo Mosquito Abatement District**

Unit Code: 088/010/11 County: St. Clair

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$12,376

Equalized Assessed Valuation: \$35,012,585

Population: 4,100

Employees:

 Full Time:

 Part Time: 4

 Salaries Paid: \$2,858

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$54,876	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$13	\$15,892	\$9
Revenue Collected During FY 15:	\$13,560	\$68,071	\$17,445
Expenditures During FY 15:	\$10,364	\$68,944	\$15,615
Per Capita Revenue:	\$3	\$399	\$6
Per Capita Expenditures:	\$3	\$405	\$6
Revenues over (under) Expenditures:	\$3,196	-\$873	\$
Ratio of Fund Balance to Expenditures:	560.32%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$58,072	\$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: **Durand Sanitary District**

Unit Code: 101/010/16 County: Winnebago

Fiscal Year End: 4/30/2015

Accounting Method: Cash

Appropriation or Budget: \$8,538

Equalized Assessed Valuation: \$15,074,527

Population: 1,443

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:	\$127,074	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$88	\$15,892	\$9
Revenue Collected During FY 15:	\$12,203	\$68,071	\$17,445
Expenditures During FY 15:	\$13,169	\$68,944	\$15,615
Per Capita Revenue:	\$8	\$399	\$6
Per Capita Expenditures:	\$9	\$405	\$6
Revenues over (under) Expenditures:	-\$966	-\$873	\$
Ratio of Fund Balance to Expenditures:	957.61%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$126,108	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$87	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$126,108	\$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

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: **East (Claremont & German) Multi Township Tax Assessment District**

Unit Code: **080/010/24** County: **Richland**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$7,800**

Equalized Assessed Valuation: **\$15,031,112**

Population: **1,196**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$4,245**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$14,849	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$12	\$15,892	\$9
Revenue Collected During FY 15:	\$4,448	\$68,071	\$17,445
Expenditures During FY 15:	\$5,146	\$68,944	\$15,615
Per Capita Revenue:	\$4	\$399	\$6
Per Capita Expenditures:	\$4	\$405	\$6
Revenues over (under) Expenditures:	-\$698	-\$873	\$
Ratio of Fund Balance to Expenditures:	274.99%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$14,151	\$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	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **East Fork-Meridan-Clement #3
Multi Township Tax Assessment**

Unit Code: **014/015/24** County: **Clinton**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$20,650**

Equalized Assessed Valuation: **\$25,709,158**

Population: **1,607**

Employees:

- Full Time: _____
- Part Time: **8**
- Salaries Paid: **\$10,703**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$41,858	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$26	\$15,892	\$9
Revenue Collected During FY 15:	\$21,695	\$68,071	\$17,445
Expenditures During FY 15:	\$16,888	\$68,944	\$15,615
Per Capita Revenue:	\$14	\$399	\$6
Per Capita Expenditures:	\$11	\$405	\$6
Revenues over (under) Expenditures:	\$4,807	-\$873	\$
Ratio of Fund Balance to Expenditures:	276.32%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$46,665	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$29	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$46,665	\$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: **East Grove-Hamilton-Marion-South Dixon Multi Township Tax**

Unit Code: **052/050/24** County: **Lee**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$16,025**

Equalized Assessed Valuation: **\$89,789,136**

Population: **1,611**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$12,859**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$36,648	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$23	\$15,892	\$9
Revenue Collected During FY 15:	\$18,299	\$68,071	\$17,445
Expenditures During FY 15:	\$15,548	\$68,944	\$15,615
Per Capita Revenue:	\$11	\$399	\$6
Per Capita Expenditures:	\$10	\$405	\$6
Revenues over (under) Expenditures:	\$2,751	-\$873	\$
Ratio of Fund Balance to Expenditures:	253.40%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$39,399	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$24	\$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

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:	\$1,444,833	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$2,539	\$150,849	\$
Revenue Collected During FY 15:	\$238,549	\$4,768,261	\$
Expenditures During FY 15:	\$272,912	\$4,603,712	\$
Per Capita Revenue:	\$419	\$44,739	\$
Per Capita Expenditures:	\$480	\$45,630	\$
Operating Income (loss):	-\$34,363	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	516.82%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$1,410,470	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$2,479	\$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:	\$17,109	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$34	\$15,892	\$9
Revenue Collected During FY 15:	\$13,360	\$68,071	\$17,445
Expenditures During FY 15:	\$17,490	\$68,944	\$15,615
Per Capita Revenue:	\$27	\$399	\$6
Per Capita Expenditures:	\$35	\$405	\$6
Revenues over (under) Expenditures:	-\$4,130	-\$873	\$
Ratio of Fund Balance to Expenditures:	74.21%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$12,979	\$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:	\$	\$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: **East Moreland Street Lighting District**

Unit Code: **099/020/18** County: **Will**

Fiscal Year End: **7/31/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$19,737**

Equalized Assessed Valuation: **\$11,883,097**

Population: **10,000**

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:	\$21,617	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$2	\$15,892	\$9
Revenue Collected During FY 15:	\$20,167	\$68,071	\$17,445
Expenditures During FY 15:	\$13,335	\$68,944	\$15,615
Per Capita Revenue:	\$2	\$399	\$6
Per Capita Expenditures:	\$1	\$405	\$6
Revenues over (under) Expenditures:	\$6,832	-\$873	\$
Ratio of Fund Balance to Expenditures:	213.34%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$28,449	\$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:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$28,449	\$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: **East Nelson-Whitley Multi Township Tax Assessment District**

Unit Code: **070/010/24** County: **Moultrie**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$20,226**

Equalized Assessed Valuation: **\$13,327,136**

Population: **1,300**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$8,542**

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	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$21,737	\$68,071	\$17,445
Expenditures During FY 15:	\$20,226	\$68,944	\$15,615
Per Capita Revenue:	\$17	\$399	\$6
Per Capita Expenditures:	\$16	\$405	\$6
Revenues over (under) Expenditures:	\$1,511	-\$873	\$
Ratio of Fund Balance to Expenditures:	7.53%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$1,524	\$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: **East Oakland-Morgan #1 Multi Township Tax Assessment District**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$18,195**

Equalized Assessed Valuation: **\$28,269,840**

Population: **1,747**

Employees:

 Full Time: **1**

 Part Time: **4**

 Salaries Paid: **\$13,713**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$21,886	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$13	\$15,892	\$9
Revenue Collected During FY 15:	\$17,668	\$68,071	\$17,445
Expenditures During FY 15:	\$17,579	\$68,944	\$15,615
Per Capita Revenue:	\$10	\$399	\$6
Per Capita Expenditures:	\$10	\$405	\$6
Revenues over (under) Expenditures:	\$89	-\$873	\$
Ratio of Fund Balance to Expenditures:	125.01%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$21,975	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$13	\$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:	\$21,975	\$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:	East Peoria Sanitary District
Unit Code:	090/020/16
County:	Tazewell
Fiscal Year End:	4/30/2015
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$292,600
Equalized Assessed Valuation:	\$76,257,385
Population:	23,402
Employees:	
Full Time:	1
Part Time:	2
Salaries Paid:	\$62,327

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$83,807	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$4	\$15,892	\$9
Revenue Collected During FY 15:	\$179,793	\$68,071	\$17,445
Expenditures During FY 15:	\$128,097	\$68,944	\$15,615
Per Capita Revenue:	\$8	\$399	\$6
Per Capita Expenditures:	\$5	\$405	\$6
Revenues over (under) Expenditures:	\$51,696	-\$873	\$
Ratio of Fund Balance to Expenditures:	105.78%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$135,503	\$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:	\$107,264	\$5,266	\$
Total Unrestricted Net Assets:	\$28,239	\$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:	\$	\$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 Greater Than or Equal to 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 style="width: 100px;" type="text" value="50"/>
Part Time:	<input style="width: 100px;" type="text"/>
Salaries Paid:	<input style="width: 150px;" type="text" value="\$2,561,235"/>

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,180,967	\$13,056,175	\$2,902,804
Per Capita Beginning Fund Balance:	\$18	\$311	\$33
Revenue Collected During FY 15:	\$5,123,598	\$11,270,026	\$4,233,234
Expenditures During FY 15:	\$5,107,727	\$10,959,768	\$3,857,467
Per Capita Revenue:	\$79	\$413	\$39
Per Capita Expenditures:	\$79	\$396	\$42
Revenues over (under) Expenditures:	\$15,871	\$310,258	\$129,555
Ratio of Fund Balance to Expenditures:	23.43%	152.70%	83.50%
Ending Fund Balance for FY 15:	\$1,196,838	\$14,248,071	\$3,016,980
Per Capita Ending Fund Balance:	\$18	\$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:	\$692,407	\$6,067,687	\$257,690
Total Unrestricted Net Assets:	\$3,314,896	\$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:	\$207,527	\$23,843,448	\$1,065,582
Per Capita Debt:	\$3	\$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: **Eaton Water Service District**

Unit Code: **017/020/19** County: **Crawford**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$274,046**

Equalized Assessed Valuation: **\$**

Population: **912**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$29,584**

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:	\$1,517,000	\$11,280,823	\$
Per Capita Debt:	\$1,663	\$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:	\$1,044,074	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$1.145	\$150,849	\$
Revenue Collected During FY 15:	\$255,076	\$4,768,261	\$
Expenditures During FY 15:	\$357,857	\$4,603,712	\$
Per Capita Revenue:	\$280	\$44,739	\$
Per Capita Expenditures:	\$392	\$45,630	\$
Operating Income (loss):	-\$102,781	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	263.04%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$941,293	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$1.032	\$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: **Edgar Co Soil And Water Conservation District**

Unit Code: **023/010/17** County: **Edgar**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$114,888**

Equalized Assessed Valuation: **\$299,515,909**

Population: **19,410**

Employees:

 Full Time: **1**

 Part Time:

 Salaries Paid: **\$41,700**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$109,541	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$6	\$15,892	\$9
Revenue Collected During FY 15:	\$93,304	\$68,071	\$17,445
Expenditures During FY 15:	\$111,816	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$6	\$405	\$6
Revenues over (under) Expenditures:	-\$18,512	-\$873	\$
Ratio of Fund Balance to Expenditures:	81.41%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$91,029	\$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:	\$3,350	\$5,266	\$
Total Unrestricted Net Assets:	\$87,679	\$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:	\$24,612	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$27	\$15,892	\$9
Revenue Collected During FY 15:	\$53,835	\$68,071	\$17,445
Expenditures During FY 15:	\$71,110	\$68,944	\$15,615
Per Capita Revenue:	\$60	\$399	\$6
Per Capita Expenditures:	\$79	\$405	\$6
Revenues over (under) Expenditures:	-\$17,275	-\$873	\$
Ratio of Fund Balance to Expenditures:	10.32%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$7,337	\$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:

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:	\$4,386	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$21	\$15,892	\$9
Revenue Collected During FY 15:	\$32,212	\$68,071	\$17,445
Expenditures During FY 15:	\$35,365	\$68,944	\$15,615
Per Capita Revenue:	\$157	\$399	\$6
Per Capita Expenditures:	\$173	\$405	\$6
Revenues over (under) Expenditures:	-\$3,153	-\$873	\$
Ratio of Fund Balance to Expenditures:	3.49%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$1,233	\$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:	\$8,922	\$11,280,823	\$
Per Capita Debt:	\$44	\$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: **Edwards #15 Road District**

Unit Code: **024/100/15** County: **Edwards**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$26,750**

Equalized Assessed Valuation: **\$3,542,766**

Population: **500**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$19,547**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$856	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$2	\$15,892	\$9
Revenue Collected During FY 15:	\$32,590	\$68,071	\$17,445
Expenditures During FY 15:	\$31,830	\$68,944	\$15,615
Per Capita Revenue:	\$65	\$399	\$6
Per Capita Expenditures:	\$64	\$405	\$6
Revenues over (under) Expenditures:	\$760	-\$873	\$
Ratio of Fund Balance to Expenditures:	5.08%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$1,616	\$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:	\$	\$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:	\$2,000	\$11,280,823	\$
Per Capita Debt:	\$4	\$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:	\$3,384	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$6	\$15,892	\$9
Revenue Collected During FY 15:	\$68,065	\$68,071	\$17,445
Expenditures During FY 15:	\$61,196	\$68,944	\$15,615
Per Capita Revenue:	\$116	\$399	\$6
Per Capita Expenditures:	\$105	\$405	\$6
Revenues over (under) Expenditures:	\$6,869	-\$873	\$
Ratio of Fund Balance to Expenditures:	16.75%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$10,253	\$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:

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:	\$35,023	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$96	\$15,892	\$9
Revenue Collected During FY 15:	\$52,244	\$68,071	\$17,445
Expenditures During FY 15:	\$48,678	\$68,944	\$15,615
Per Capita Revenue:	\$143	\$399	\$6
Per Capita Expenditures:	\$133	\$405	\$6
Revenues over (under) Expenditures:	\$3,566	-\$873	\$
Ratio of Fund Balance to Expenditures:	79.27%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$38,589	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$106	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$38,589	\$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:	\$23,786	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$42	\$15,892	\$9
Revenue Collected During FY 15:	\$47,361	\$68,071	\$17,445
Expenditures During FY 15:	\$48,056	\$68,944	\$15,615
Per Capita Revenue:	\$85	\$399	\$6
Per Capita Expenditures:	\$86	\$405	\$6
Revenues over (under) Expenditures:	-\$695	-\$873	\$
Ratio of Fund Balance to Expenditures:	48.05%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$23,091	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$41	\$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:	Edwards #5 & 11 Road District
Unit Code:	024/050/15
County:	Edwards
Fiscal Year End:	3/31/2015
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$25,320
Equalized Assessed Valuation:	\$4,729,483
Population:	500
Employees:	
Full Time:	
Part Time:	3
Salaries Paid:	\$6,078

Blended Component Units

Empty table content for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$14,722	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$29	\$15,892	\$9
Revenue Collected During FY 15:	\$38,618	\$68,071	\$17,445
Expenditures During FY 15:	\$50,316	\$68,944	\$15,615
Per Capita Revenue:	\$77	\$399	\$6
Per Capita Expenditures:	\$101	\$405	\$6
Revenues over (under) Expenditures:	-\$11,698	-\$873	\$
Ratio of Fund Balance to Expenditures:	6.01%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$3,024	\$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:	\$3,024	\$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:	\$30,175	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$34	\$15,892	\$9
Revenue Collected During FY 15:	\$49,820	\$68,071	\$17,445
Expenditures During FY 15:	\$36,377	\$68,944	\$15,615
Per Capita Revenue:	\$55	\$399	\$6
Per Capita Expenditures:	\$40	\$405	\$6
Revenues over (under) Expenditures:	\$13,443	-\$873	\$
Ratio of Fund Balance to Expenditures:	119.91%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$43,618	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$48	\$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:	\$43,618	\$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: **Edwards #8 & #10 Road District**

Unit Code: **024/080/15** County: **Edwards**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$43,250**

Equalized Assessed Valuation: **\$5,335,800**

Population: **100**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$1,150**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$7,106	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$71	\$15,892	\$9
Revenue Collected During FY 15:	\$39,591	\$68,071	\$17,445
Expenditures During FY 15:	\$43,250	\$68,944	\$15,615
Per Capita Revenue:	\$396	\$399	\$6
Per Capita Expenditures:	\$433	\$405	\$6
Revenues over (under) Expenditures:	-\$3,659	-\$873	\$
Ratio of Fund Balance to Expenditures:	7.97%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$3,447	\$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:	Edwards Co Soil And Water Conservation District
Unit Code:	024/010/17
County:	Edwards
Fiscal Year End:	6/30/2015
Accounting Method:	Cash With Assets
Appropriation or Budget:	\$126,775
Equalized Assessed Valuation:	\$
Population:	7,440
Employees:	
Full Time:	2
Part Time:	
Salaries Paid:	\$49,462

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$80,197	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$11	\$15,892	\$9
Revenue Collected During FY 15:	\$48,953	\$68,071	\$17,445
Expenditures During FY 15:	\$76,488	\$68,944	\$15,615
Per Capita Revenue:	\$7	\$399	\$6
Per Capita Expenditures:	\$10	\$405	\$6
Revenues over (under) Expenditures:	-\$27,535	-\$873	\$
Ratio of Fund Balance to Expenditures:	68.85%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$52,662	\$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:	\$13,948	\$5,266	\$
Total Unrestricted Net Assets:	\$38,714	\$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:	\$331,263	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$151	\$15,892	\$9
Revenue Collected During FY 15:	\$414,888	\$68,071	\$17,445
Expenditures During FY 15:	\$362,481	\$68,944	\$15,615
Per Capita Revenue:	\$189	\$399	\$6
Per Capita Expenditures:	\$165	\$405	\$6
Revenues over (under) Expenditures:	\$52,407	-\$873	\$
Ratio of Fund Balance to Expenditures:	105.85%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$383,670	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$174	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$383,670	\$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: **Effingham Co Soil And Water Conservation District**

Unit Code: **025/010/17** County: **Effingham**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$175,545**

Equalized Assessed Valuation: **\$627,555,718**

Population: **34,264**

Employees:

 Full Time: **1**

 Part Time:

 Salaries Paid: **\$39,685**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$437,640	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$13	\$15,892	\$9
Revenue Collected During FY 15:	\$281,760	\$68,071	\$17,445
Expenditures During FY 15:	\$277,150	\$68,944	\$15,615
Per Capita Revenue:	\$8	\$399	\$6
Per Capita Expenditures:	\$8	\$405	\$6
Revenues over (under) Expenditures:	\$4,610	-\$873	\$
Ratio of Fund Balance to Expenditures:	159.57%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$442,250	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$13	\$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:	\$5,684	\$5,266	\$
Total Unrestricted Net Assets:	\$436,566	\$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: **Elizabeth-Woodbine Multi Township Tax Assessment District**

Unit Code: **043/040/24** County: **Jo Daviess**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$63,670**

Equalized Assessed Valuation: **\$37,570,558**

Population: **1,695**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$11,401**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$45,305	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$27	\$15,892	\$9
Revenue Collected During FY 15:	\$19,046	\$68,071	\$17,445
Expenditures During FY 15:	\$16,733	\$68,944	\$15,615
Per Capita Revenue:	\$11	\$399	\$6
Per Capita Expenditures:	\$10	\$405	\$6
Revenues over (under) Expenditures:	\$2,313	-\$873	\$
Ratio of Fund Balance to Expenditures:	284.58%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$47,618	\$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

Unit Name: **Eliza-Duncan-Perryton Multi Township Tax Assessment District**

Unit Code: 066/020/24 County: Mercer

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$9,473

Equalized Assessed Valuation: \$30,669,743

Population: 1,400

Employees:

 Full Time:

 Part Time: 3

 Salaries Paid: \$590

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$22,635	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$16	\$15,892	\$9
Revenue Collected During FY 15:	\$13,510	\$68,071	\$17,445
Expenditures During FY 15:	\$9,473	\$68,944	\$15,615
Per Capita Revenue:	\$10	\$399	\$6
Per Capita Expenditures:	\$7	\$405	\$6
Revenues over (under) Expenditures:	\$4,037	-\$873	\$
Ratio of Fund Balance to Expenditures:	281.56%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$26,672	\$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:

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:	\$335,000	\$11,280,823	\$
Per Capita Debt:	\$479	\$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:	\$735,518	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$1.051	\$150,849	\$
Revenue Collected During FY 15:	\$158,802	\$4,768,261	\$
Expenditures During FY 15:	\$184,626	\$4,603,712	\$
Per Capita Revenue:	\$227	\$44,739	\$
Per Capita Expenditures:	\$264	\$45,630	\$
Operating Income (loss):	-\$25,824	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	383.32%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$707,703	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$1.011	\$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: **Emma-Hawthorne-Heralds Prairie
Multi Township Tax Assessment**

Unit Code: **097/010/24** County: **White**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$15,750**

Equalized Assessed Valuation: **\$35,647,817**

Population: **1,256**

Employees:

 Full Time:

 Part Time: **7**

 Salaries Paid: **\$6,836**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$15,667	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$12	\$15,892	\$9
Revenue Collected During FY 15:	\$11,850	\$68,071	\$17,445
Expenditures During FY 15:	\$10,030	\$68,944	\$15,615
Per Capita Revenue:	\$9	\$399	\$6
Per Capita Expenditures:	\$8	\$405	\$6
Revenues over (under) Expenditures:	\$1,820	-\$873	\$
Ratio of Fund Balance to Expenditures:	174.35%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$17,487	\$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:	\$17,487	\$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: **Erin-Kent Multi Township Tax Assessment District**

Unit Code: **089/030/24** County: **Stephenson**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$10,500**

Equalized Assessed Valuation: **\$31,925,654**

Population: **1,112**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$370**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$45,118	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$41	\$15,892	\$9
Revenue Collected During FY 15:	\$5,226	\$68,071	\$17,445
Expenditures During FY 15:	\$4,160	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$4	\$405	\$6
Revenues over (under) Expenditures:	\$1,066	-\$873	\$
Ratio of Fund Balance to Expenditures:	1110.19%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$46,184	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$42	\$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: **Ewing-Northern Multi Township
Tax Assessment District**

Unit Code: 028/030/24 County: Franklin

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$8,550

Equalized Assessed Valuation: \$20,370,514

Population: 900

Employees:

 Full Time:

 Part Time: 1

 Salaries Paid: \$6,000

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$13,746	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$15	\$15,892	\$9
Revenue Collected During FY 15:	\$5,830	\$68,071	\$17,445
Expenditures During FY 15:	\$8,695	\$68,944	\$15,615
Per Capita Revenue:	\$6	\$399	\$6
Per Capita Expenditures:	\$10	\$405	\$6
Revenues over (under) Expenditures:	-\$2,865	-\$873	\$
Ratio of Fund Balance to Expenditures:	125.14%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$10,881	\$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:	\$10,881	\$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: **Fairview Township Cemetery District**

Unit Code: **029/020/04** County: **Fulton**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$21,000**

Equalized Assessed Valuation: **\$43,000,000**

Population: **7,300**

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:	\$29,474	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$4	\$15,892	\$9
Revenue Collected During FY 15:	\$26,147	\$68,071	\$17,445
Expenditures During FY 15:	\$37,056	\$68,944	\$15,615
Per Capita Revenue:	\$4	\$399	\$6
Per Capita Expenditures:	\$5	\$405	\$6
Revenues over (under) Expenditures:	-\$10,909	-\$873	\$
Ratio of Fund Balance to Expenditures:	50.10%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$18,565	\$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:	\$	\$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: **Fairview-Joshua Multi Township
Tax Assessment District**

Unit Code: 029/020/24 County: Fulton

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$8,000

Equalized Assessed Valuation: \$22,500,000

Population: 1,208

Employees:

 Full Time:

 Part Time: 4

 Salaries Paid: \$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:	\$47,349	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$39	\$15,892	\$9
Revenue Collected During FY 15:	\$7,959	\$68,071	\$17,445
Expenditures During FY 15:	\$2,216	\$68,944	\$15,615
Per Capita Revenue:	\$7	\$399	\$6
Per Capita Expenditures:	\$2	\$405	\$6
Revenues over (under) Expenditures:	\$5,743	-\$873	\$
Ratio of Fund Balance to Expenditures:	2395.85%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$53,092	\$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:	\$	\$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: **Fall River-Grand Rapids #6 Multi
Township Tax Assessment District**

Unit Code: 050/010/24 County: Lasalle

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$21,432

Equalized Assessed Valuation: \$40,089,905

Population: 1,098

Employees:

 Full Time:

 Part Time: 7

 Salaries Paid: \$12,126

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$15,851	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$14	\$15,892	\$9
Revenue Collected During FY 15:	\$21,432	\$68,071	\$17,445
Expenditures During FY 15:	\$16,843	\$68,944	\$15,615
Per Capita Revenue:	\$20	\$399	\$6
Per Capita Expenditures:	\$15	\$405	\$6
Revenues over (under) Expenditures:	\$4,589	-\$873	\$
Ratio of Fund Balance to Expenditures:	121.36%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$20,440	\$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

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:	\$412,690	\$11,280,823	\$
Per Capita Debt:	\$174	\$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:	\$972.147	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$409	\$150,849	\$
Revenue Collected During FY 15:	\$182.432	\$4,768,261	\$
Expenditures During FY 15:	\$236.565	\$4,603,712	\$
Per Capita Revenue:	\$77	\$44,739	\$
Per Capita Expenditures:	\$99	\$45,630	\$
Operating Income (loss):	-\$54.133	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	388.06%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$918.014	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$386	\$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: **Farrington-Field #3 Multi Township Tax Assessment District**

Unit Code: **041/040/24** County: **Jefferson**

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

Accounting Method:

Appropriation or Budget: **\$19,950**

Equalized Assessed Valuation: **\$20,057,463**

Population: **567**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$19,008**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$30,283	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$53	\$15,892	\$9
Revenue Collected During FY 15:	\$9,648	\$68,071	\$17,445
Expenditures During FY 15:	\$13,063	\$68,944	\$15,615
Per Capita Revenue:	\$17	\$399	\$6
Per Capita Expenditures:	\$23	\$405	\$6
Revenues over (under) Expenditures:	-\$3,415	-\$873	\$
Ratio of Fund Balance to Expenditures:	205.68%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$26,868	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$47	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$26,869	\$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: **Fayette Mosquito Abatement District**

Unit Code: 026/010/11 County: Fayette

Fiscal Year End: 4/30/2015

Accounting Method: Cash

Appropriation or Budget: \$49,500

Equalized Assessed Valuation: \$60,362,736

Population: 6,100

Employees:

 Full Time:

 Part Time: 1

 Salaries Paid: \$5,378

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$76,907	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$13	\$15,892	\$9
Revenue Collected During FY 15:	\$16,837	\$68,071	\$17,445
Expenditures During FY 15:	\$12,542	\$68,944	\$15,615
Per Capita Revenue:	\$3	\$399	\$6
Per Capita Expenditures:	\$2	\$405	\$6
Revenues over (under) Expenditures:	\$4,295	-\$873	\$
Ratio of Fund Balance to Expenditures:	647.44%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$81,202	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$13	\$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 Greater Than or Equal to 850,000

Local Government Profile

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

Unit Code: **026/010/17** County: **Fayette**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$942,396**

Equalized Assessed Valuation: **\$211,722,984**

Population: **22,133**

Employees:

 Full Time: **2**

 Part Time:

 Salaries Paid: **\$89,367**

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:	\$165,562	\$13,056,175	\$2,902,804
Per Capita Beginning Fund Balance:	\$7	\$311	\$33
Revenue Collected During FY 15:	\$924,465	\$11,270,026	\$4,233,234
Expenditures During FY 15:	\$887,783	\$10,959,768	\$3,857,467
Per Capita Revenue:	\$42	\$413	\$39
Per Capita Expenditures:	\$40	\$396	\$42
Revenues over (under) Expenditures:	\$36,682	\$310,258	\$129,555
Ratio of Fund Balance to Expenditures:	22.78%	152.70%	83.50%
Ending Fund Balance for FY 15:	\$202,244	\$14,248,071	\$3,016,980
Per Capita Ending Fund Balance:	\$9	\$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:	\$9,317	\$6,067,687	\$257,690
Total Unrestricted Net Assets:	\$192,927	\$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: **Fayette County Hospital District**

Unit Code: **026/010/08** County: **Fayette**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$25,760,617**

Equalized Assessed Valuation: **\$211,722,984**

Population: **21,000**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 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:	\$13,169,519	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$627	\$150,849	\$
Revenue Collected During FY 15:	\$1,812,493	\$4,768,261	\$
Expenditures During FY 15:	\$1,521,451	\$4,603,712	\$
Per Capita Revenue:	\$86	\$44,739	\$
Per Capita Expenditures:	\$72	\$45,630	\$
Operating Income (loss):	\$291,042	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	884.72%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$13,460,561	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$641	\$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: **Ferges Water Service District**

Unit Code: **100/015/19** County: **Williamson**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$154,077**

Equalized Assessed Valuation: **\$**

Population: **1,250**

Employees:

 Full Time: **1**

 Part Time: **1**

 Salaries Paid: **\$26,553**

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:	\$635,921	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$509	\$150,849	\$
Revenue Collected During FY 15:	\$152,608	\$4,768,261	\$
Expenditures During FY 15:	\$154,077	\$4,603,712	\$
Per Capita Revenue:	\$122	\$44,739	\$
Per Capita Expenditures:	\$123	\$45,630	\$
Operating Income (loss):	-\$1,469	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	411.78%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$634,452	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$508	\$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: **Fidelity-Jersey-Ruyle #2 Multi Township Tax Assessment District**

Unit Code: 042/020/24 County: Jersey

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$28,441

Equalized Assessed Valuation: \$177,209,991

Population: 10,000

Employees:

 Full Time: 1

 Part Time:

 Salaries Paid: \$18,500

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$120,390	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$12	\$15,892	\$9
Revenue Collected During FY 15:	\$28,486	\$68,071	\$17,445
Expenditures During FY 15:	\$22,624	\$68,944	\$15,615
Per Capita Revenue:	\$3	\$399	\$6
Per Capita Expenditures:	\$2	\$405	\$6
Revenues over (under) Expenditures:	\$5,862	-\$873	\$
Ratio of Fund Balance to Expenditures:	558.04%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$126,252	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$13	\$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: **Fillmore Consolidated Road District**

Unit Code: **068/010/15** County: **Montgomery**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$139,876**

Equalized Assessed Valuation: **\$7,416,545**

Population: **1,152**

Employees:

Full Time: **5**

Part Time: **1**

Salaries Paid: **\$44,545**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$53,011	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$46	\$15,892	\$9
Revenue Collected During FY 15:	\$121,951	\$68,071	\$17,445
Expenditures During FY 15:	\$100,938	\$68,944	\$15,615
Per Capita Revenue:	\$106	\$399	\$6
Per Capita Expenditures:	\$88	\$405	\$6
Revenues over (under) Expenditures:	\$21,013	-\$873	\$
Ratio of Fund Balance to Expenditures:	73.34%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$74,024	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$64	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$74,024	\$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:	\$20,131,900	\$11,280,823	\$
Per Capita Debt:	\$249	\$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:	\$40,701,292	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$502	\$150,849	\$
Revenue Collected During FY 15:	\$9,784,639	\$4,768,261	\$
Expenditures During FY 15:	\$10,779,552	\$4,603,712	\$
Per Capita Revenue:	\$121	\$44,739	\$
Per Capita Expenditures:	\$133	\$45,630	\$
Operating Income (loss):	-\$994,913	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	368.35%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$39,706,379	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$490	\$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:	\$268,926	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$57	\$15,892	\$9
Revenue Collected During FY 15:	\$272,444	\$68,071	\$17,445
Expenditures During FY 15:	\$237,125	\$68,944	\$15,615
Per Capita Revenue:	\$58	\$399	\$6
Per Capita Expenditures:	\$51	\$405	\$6
Revenues over (under) Expenditures:	\$35,319	-\$873	\$
Ratio of Fund Balance to Expenditures:	128.31%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$304,245	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$65	\$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:	\$98,506	\$5,266	\$
Total Unrestricted Net Assets:	\$133,894	\$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:	\$112,000	\$11,280,823	\$
Per Capita Debt:	\$24	\$87,267	\$
General Obligation Debt over EAV:	0.24%	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: **Florence-Wilton Multi Township
Tax Assessment District**

Unit Code: 099/010/24 County: Will

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$22,650

Equalized Assessed Valuation: \$56,014,098

Population: 2,150

Employees:

 Full Time: 1

 Part Time:

 Salaries Paid: \$10,000

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$35,108	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$16	\$15,892	\$9
Revenue Collected During FY 15:	\$18,581	\$68,071	\$17,445
Expenditures During FY 15:	\$15,824	\$68,944	\$15,615
Per Capita Revenue:	\$9	\$399	\$6
Per Capita Expenditures:	\$7	\$405	\$6
Revenues over (under) Expenditures:	\$2,757	-\$873	\$
Ratio of Fund Balance to Expenditures:	239.29%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$37,865	\$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: Ford Co Soil And Water Conservation District

Unit Code: 027/010/17 **County:** Ford

Fiscal Year End: 6/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$150,068

Equalized Assessed Valuation: \$244,120,620

Population: 14,081

Employees:

Full Time: 2

Part Time:

Salaries Paid: \$65,877

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$164,010	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$12	\$15,892	\$9
Revenue Collected During FY 15:	\$118,642	\$68,071	\$17,445
Expenditures During FY 15:	\$147,233	\$68,944	\$15,615
Per Capita Revenue:	\$8	\$399	\$6
Per Capita Expenditures:	\$10	\$405	\$6
Revenues over (under) Expenditures:	-\$28,591	-\$873	\$
Ratio of Fund Balance to Expenditures:	91.98%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$135,419	\$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:	\$17,247	\$9,176	\$
Total Unreserved Funds:	\$118,172	\$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: **Ford Co #3 Multi Township Tax Assessment District**

Unit Code: **027/030/24** County: **Ford**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$23,963**

Equalized Assessed Valuation: **\$84,115,260**

Population: **4,665**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$15,875**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$40,294	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$9	\$15,892	\$9
Revenue Collected During FY 15:	\$22,260	\$68,071	\$17,445
Expenditures During FY 15:	\$23,963	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$5	\$405	\$6
Revenues over (under) Expenditures:	-\$1,703	-\$873	\$
Ratio of Fund Balance to Expenditures:	161.04%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$38,591	\$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: **Forest Home & Maple Public Water Service District**

Unit Code: **057/035/19** County: **Madison**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$261,276**

Equalized Assessed Valuation: **\$**

Population: **2,500**

Employees:

 Full Time: **3**

 Part Time: **1**

 Salaries Paid: **\$64,127**

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:	\$927.142	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$371	\$150,849	\$
Revenue Collected During FY 15:	\$271.620	\$4,768,261	\$
Expenditures During FY 15:	\$271.123	\$4,603,712	\$
Per Capita Revenue:	\$109	\$44,739	\$
Per Capita Expenditures:	\$108	\$45,630	\$
Operating Income (loss):	\$497	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	342.15%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$927.639	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$371	\$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: **Forest River Sanitary District**

Unit Code: **016/050/16** County: **Cook**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$17,163**

Equalized Assessed Valuation: **\$20,946,068**

Population: **900**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$4,500**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$166,813	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$185	\$15,892	\$9
Revenue Collected During FY 15:	\$16,978	\$68,071	\$17,445
Expenditures During FY 15:	\$13,562	\$68,944	\$15,615
Per Capita Revenue:	\$19	\$399	\$6
Per Capita Expenditures:	\$15	\$405	\$6
Revenues over (under) Expenditures:	\$3,416	-\$873	\$
Ratio of Fund Balance to Expenditures:	1255.19%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$170,229	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$189	\$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: **Forrest-Fayette #9 Multi Township
Tax Assessment District**

Unit Code: 053/045/24 County: Livingston

Fiscal Year End: 12/31/2015

Accounting Method: Cash

Appropriation or Budget: \$10,059

Equalized Assessed Valuation: \$32,964,058

Population: 1,861

Employees:

 Full Time: 1

 Part Time:

 Salaries Paid: \$7,420

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$20,067	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$11	\$15,892	\$9
Revenue Collected During FY 15:	\$11,756	\$68,071	\$17,445
Expenditures During FY 15:	\$8,555	\$68,944	\$15,615
Per Capita Revenue:	\$6	\$399	\$6
Per Capita Expenditures:	\$5	\$405	\$6
Revenues over (under) Expenditures:	\$3,201	-\$873	\$
Ratio of Fund Balance to Expenditures:	271.98%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$23,268	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$13	\$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:	\$23,267	\$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: **Fosterburg Water Service District**

Unit Code: **057/005/19** County: **Madison**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,978,292**

Equalized Assessed Valuation: **\$189,789,830**

Population: **9,167**

Employees:

 Full Time: **7**

 Part Time: **1**

 Salaries Paid: **\$407,729**

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:	\$9,300,678	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$1.015	\$150,849	\$
Revenue Collected During FY 15:	\$2,030,695	\$4,768,261	\$
Expenditures During FY 15:	\$2,019,508	\$4,603,712	\$
Per Capita Revenue:	\$222	\$44,739	\$
Per Capita Expenditures:	\$220	\$45,630	\$
Operating Income (loss):	\$11,187	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	461.10%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$9,311,865	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$1.016	\$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: **Foster-Tonti #2 Multi Township
Tax Assessment District**

Unit Code: 058/040/24 County: Marion

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$11,362

Equalized Assessed Valuation: \$20,216,163

Population: 1,392

Employees:

Full Time:

Part Time: 4

Salaries Paid: \$1,440

Blended Component Units

Number Submitted = 1

Foster-Tonti #2 Multi Township Tax Assessment

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$23,290	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$17	\$15,892	\$9
Revenue Collected During FY 15:	\$7,467	\$68,071	\$17,445
Expenditures During FY 15:	\$10,318	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$7	\$405	\$6
Revenues over (under) Expenditures:	-\$2,851	-\$873	\$
Ratio of Fund Balance to Expenditures:	198.09%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$20,439	\$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:	\$	\$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: **Fountain Water Service District**

Unit Code: **067/010/19** County: **Monroe**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,161,836**

Equalized Assessed Valuation: **\$1**

Population: **6,000**

Employees:

Full Time: **4**

Part Time: **2**

Salaries Paid: **\$222,802**

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:	\$5,954,603	\$11,280,823	\$
Per Capita Debt:	\$992	\$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:	\$5,828,814	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$971	\$150,849	\$
Revenue Collected During FY 15:	\$1,351,529	\$4,768,261	\$
Expenditures During FY 15:	\$1,161,836	\$4,603,712	\$
Per Capita Revenue:	\$225	\$44,739	\$
Per Capita Expenditures:	\$194	\$45,630	\$
Operating Income (loss):	\$189,693	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	518.02%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$6,018,507	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$1,003	\$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: **FOUNTAIN CREEK-PIGEON GROVE Multi Township Tax**

Unit Code: 038/070/24 County: IROQUOIS

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$9,712

Equalized Assessed Valuation: \$12,544,221

Population: 2,655

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:	\$51,639	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$19	\$15,892	\$9
Revenue Collected During FY 15:	\$8,914	\$68,071	\$17,445
Expenditures During FY 15:	\$9,712	\$68,944	\$15,615
Per Capita Revenue:	\$3	\$399	\$6
Per Capita Expenditures:	\$4	\$405	\$6
Revenues over (under) Expenditures:	-\$798	-\$873	\$
Ratio of Fund Balance to Expenditures:	523.49%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$50,841	\$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: **Fox Metro Water Reclamation District**

Unit Code: **045/003/40** County: **Kane**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$37,942,343**

Equalized Assessed Valuation: **\$4,014,988,751**

Population: **290,000**

Employees:

Full Time:	83
Part Time:	3
Salaries Paid:	\$5,985,944

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:	\$	\$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:	\$46,439,542	\$11,280,823	\$
Per Capita Debt:	\$160	\$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:	\$156,657,903	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$540	\$150,849	\$
Revenue Collected During FY 15:	\$38,950,227	\$4,768,261	\$
Expenditures During FY 15:	\$29,059,188	\$4,603,712	\$
Per Capita Revenue:	\$134	\$44,739	\$
Per Capita Expenditures:	\$100	\$45,630	\$
Operating Income (loss):	\$9,891,039	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	573.14%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$166,548,942	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$574	\$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:	Fox River Water Reclamation Sanitary District	
Unit Code:	045/020/16	County: Kane
Fiscal Year End:	4/30/2015	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$26,893,488	
Equalized Assessed Valuation:	\$2,122,556,287	
Population:	180,000	
Employees:		
Full Time:	55	
Part Time:	1	
Salaries Paid:	\$3,283,732	

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:	\$	\$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:	\$2,329,721	\$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:	\$145,874,438	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$810	\$150,849	\$
Revenue Collected During FY 15:	\$11,587,931	\$4,768,261	\$
Expenditures During FY 15:	\$13,227,378	\$4,603,712	\$
Per Capita Revenue:	\$64	\$44,739	\$
Per Capita Expenditures:	\$73	\$45,630	\$
Operating Income (loss):	-\$1,639,447	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	1090.43%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$144,234,991	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$801	\$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: **Fox Waterway Agency Water Service District**

Unit Code: **049/010/19** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,236,414**

Equalized Assessed Valuation: **\$**

Population: **3,500,000**

Employees:

 Full Time: **12**

 Part Time:

 Salaries Paid: **\$716,684**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	-\$292,254	\$13,056,175	\$2,902,804
Per Capita Beginning Fund Balance:	\$	\$311	\$33
Revenue Collected During FY 15:	\$1,924,085	\$11,270,026	\$4,233,234
Expenditures During FY 15:	\$1,911,698	\$10,959,768	\$3,857,467
Per Capita Revenue:	\$1	\$413	\$39
Per Capita Expenditures:	\$1	\$396	\$42
Revenues over (under) Expenditures:	\$12,387	\$310,258	\$129,555
Ratio of Fund Balance to Expenditures:	-14.64%	152.70%	83.50%
Ending Fund Balance for FY 15:	-\$279,867	\$14,248,071	\$3,016,980
Per Capita Ending Fund Balance:	\$	\$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:	\$93,144	\$6,067,687	\$257,690
Total Unrestricted Net Assets:	-\$532,708	\$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:	\$98,925	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$6,931,096	\$23,843,448	\$1,065,582
Per Capita Debt:	\$176	\$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

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: **Franklin Grove - Nachusa Multi Township Tax Assessment District**

Unit Code: **052/075/24** County: **Lee**

Fiscal Year End: **4/1/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$12,436**

Equalized Assessed Valuation: **\$35,179,100**

Population: **1,900**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$8,840**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$9,128	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$5	\$15,892	\$9
Revenue Collected During FY 15:	\$11,898	\$68,071	\$17,445
Expenditures During FY 15:	\$11,664	\$68,944	\$15,615
Per Capita Revenue:	\$6	\$399	\$6
Per Capita Expenditures:	\$6	\$405	\$6
Revenues over (under) Expenditures:	\$234	-\$873	\$
Ratio of Fund Balance to Expenditures:	80.26%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$9,362	\$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:	\$9,362	\$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: **Franklin Township Cemetery District**

Unit Code: 019/005/04 County: Dekalb

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$42,500

Equalized Assessed Valuation: \$43,501,846

Population: 2,550

Employees:

 Full Time:

 Part Time: 1

 Salaries Paid: \$14,294

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$77,849	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$31	\$15,892	\$9
Revenue Collected During FY 15:	\$35,451	\$68,071	\$17,445
Expenditures During FY 15:	\$30,649	\$68,944	\$15,615
Per Capita Revenue:	\$14	\$399	\$6
Per Capita Expenditures:	\$12	\$405	\$6
Revenues over (under) Expenditures:	\$4,802	-\$873	\$
Ratio of Fund Balance to Expenditures:	269.67%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$82,651	\$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

Unit Name: **Freeburg-Smithton-Hecker Water Commission**

Unit Code: **088/010/38** County: **St. Clair**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$669,082**

Equalized Assessed Valuation: **\$**

Population: **120**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$7,968**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,994,105	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$24,951	\$15,892	\$9
Revenue Collected During FY 15:	\$710,511	\$68,071	\$17,445
Expenditures During FY 15:	\$669,082	\$68,944	\$15,615
Per Capita Revenue:	\$5,921	\$399	\$6
Per Capita Expenditures:	\$5,576	\$405	\$6
Revenues over (under) Expenditures:	\$41,429	-\$873	\$
Ratio of Fund Balance to Expenditures:	453.69%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$3,035,534	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$25,296	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$3,035,534	\$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: **Freedom-Serena #2 Multi Township
Tax Assessment District**

Unit Code: **050/020/24** County: **Lasalle**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$22,650**

Equalized Assessed Valuation: **\$54,943,431**

Population: **1,795**

Employees:

 Full Time:

 Part Time: **7**

 Salaries Paid: **\$9,975**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$21,659	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$12	\$15,892	\$9
Revenue Collected During FY 15:	\$22,625	\$68,071	\$17,445
Expenditures During FY 15:	\$14,555	\$68,944	\$15,615
Per Capita Revenue:	\$13	\$399	\$6
Per Capita Expenditures:	\$8	\$405	\$6
Revenues over (under) Expenditures:	\$8,070	-\$873	\$
Ratio of Fund Balance to Expenditures:	204.25%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$29,729	\$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:	\$	\$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: **Freeport Mosquito Abatement District**

Unit Code: **089/010/11** County: **Stephenson**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,375,080**

Equalized Assessed Valuation: **\$282,127,903**

Population: **25,000**

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:	\$221,827	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$9	\$15,892	\$9
Revenue Collected During FY 15:	\$92,256	\$68,071	\$17,445
Expenditures During FY 15:	\$144,960	\$68,944	\$15,615
Per Capita Revenue:	\$4	\$399	\$6
Per Capita Expenditures:	\$6	\$405	\$6
Revenues over (under) Expenditures:	-\$52,704	-\$873	\$
Ratio of Fund Balance to Expenditures:	116.67%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$169,123	\$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:	\$169,128	\$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: **Fulton Co Soil And Water Conservation District**

Unit Code: 029/010/17 County: Fulton

Fiscal Year End: 6/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$240,622

Equalized Assessed Valuation: \$418,404,200

Population: 36,007

Employees:

 Full Time: 1

 Part Time:

 Salaries Paid: \$42,238

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$121,338	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$3	\$15,892	\$9
Revenue Collected During FY 15:	\$69,715	\$68,071	\$17,445
Expenditures During FY 15:	\$96,368	\$68,944	\$15,615
Per Capita Revenue:	\$2	\$399	\$6
Per Capita Expenditures:	\$3	\$405	\$6
Revenues over (under) Expenditures:	-\$26,653	-\$873	\$
Ratio of Fund Balance to Expenditures:	98.25%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$94,685	\$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:	\$9,767	\$5,266	\$
Total Unrestricted Net Assets:	\$79,918	\$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

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