



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Galatia-Long Branch-Tate #2 Multi Township Tax Assessment District**

Unit Code: 082/020/24 County: Saline

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$9,657

Equalized Assessed Valuation: \$23,043,453

Population: 1,831

Employees:

    Full Time:

    Part Time: 1

    Salaries Paid: \$5,500

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$23,263	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$13	\$15,892	\$9
Revenue Collected During FY 15:	\$9,769	\$68,071	\$17,445
Expenditures During FY 15:	\$8,467	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$5	\$405	\$6
Revenues over (under) Expenditures:	\$1,302	-\$873	\$
Ratio of Fund Balance to Expenditures:	290.13%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$24,565	\$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	\$



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: **Galesburg Sanitary District**

Unit Code: **048/010/16** County: **Knox**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,995,191**

Equalized Assessed Valuation: **\$320,182,843**

Population: **32,195**

Employees:

    Full Time: **29**

    Part Time:

    Salaries Paid: **\$1,388,460**

**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:	\$1,396,082	\$11,280,823	\$
Per Capita Debt:	\$43	\$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:	\$38,559,791	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$1.198	\$150,849	\$
Revenue Collected During FY 15:	\$3,873,657	\$4,768,261	\$
Expenditures During FY 15:	\$3,879,376	\$4,603,712	\$
Per Capita Revenue:	\$120	\$44,739	\$
Per Capita Expenditures:	\$120	\$45,630	\$
Operating Income (loss):	-\$5,719	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	993.82%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$38,554,072	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$1.198	\$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: **Gallatin Co Soil And Water Conservation District**

Unit Code: 030/010/17 County: Gallatin

Fiscal Year End: 6/30/2015

Accounting Method: Cash

Appropriation or Budget: \$33,945

Equalized Assessed Valuation: \$55,119,530

Population: 5,509

Employees:

    Full Time: 1

    Part Time:

    Salaries Paid: \$3,222,418

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$69,617	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$13	\$15,892	\$9
Revenue Collected During FY 15:	\$43,011	\$68,071	\$17,445
Expenditures During FY 15:	\$48,750	\$68,944	\$15,615
Per Capita Revenue:	\$8	\$399	\$6
Per Capita Expenditures:	\$9	\$405	\$6
Revenues over (under) Expenditures:	-\$5,739	-\$873	\$
Ratio of Fund Balance to Expenditures:	131.03%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$63,878	\$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:	\$3,038	\$9,176	\$
Total Unreserved Funds:	\$37,431	\$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: **Garden Homes Sanitary District**

Unit Code: 016/060/16 County: Cook

Fiscal Year End: 6/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$598,677

Equalized Assessed Valuation: \$11,406,190

Population: 1,500

Employees:

    Full Time:

    Part Time: 2

    Salaries Paid: \$40,075

**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:	\$2,381,000	\$11,280,823	\$
Per Capita Debt:	\$1,587	\$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:	\$2,794,026	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$1.863	\$150,849	\$
Revenue Collected During FY 15:	\$459,349	\$4,768,261	\$
Expenditures During FY 15:	\$442,143	\$4,603,712	\$
Per Capita Revenue:	\$306	\$44,739	\$
Per Capita Expenditures:	\$295	\$45,630	\$
Operating Income (loss):	\$17,206	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	635.82%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$2,811,232	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$1.874	\$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: **Genesee-Hopkins-Jordan Multi Township Tax Assessment District**

Unit Code: 098/020/24 County: Whiteside

Fiscal Year End: 12/31/2015

Accounting Method: Cash

Appropriation or Budget: \$808,258

Equalized Assessed Valuation: \$80,893,991

Population: 3,839

Employees:

    Full Time: 1

    Part Time: 9

    Salaries Paid: \$31,084

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$178,312	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$46	\$15,892	\$9
Revenue Collected During FY 15:	\$46,855	\$68,071	\$17,445
Expenditures During FY 15:	\$42,652	\$68,944	\$15,615
Per Capita Revenue:	\$12	\$399	\$6
Per Capita Expenditures:	\$11	\$405	\$6
Revenues over (under) Expenditures:	\$4,203	-\$873	\$
Ratio of Fund Balance to Expenditures:	427.92%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$182,515	\$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:	\$99,542	\$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: **Georgetown Cemetery District**

Unit Code: **092/010/04** County: **Vermilion**

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

Accounting Method: **Cash With Assets**

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

Equalized Assessed Valuation: **\$23,405,905**

Population: **4,700**

Employees:

    Full Time:

    Part Time: **1**

    Salaries Paid: **\$9,300**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$112,672	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$24	\$15,892	\$9
Revenue Collected During FY 15:	\$50,818	\$68,071	\$17,445
Expenditures During FY 15:	\$84,240	\$68,944	\$15,615
Per Capita Revenue:	\$11	\$399	\$6
Per Capita Expenditures:	\$18	\$405	\$6
Revenues over (under) Expenditures:	-\$33,422	-\$873	\$
Ratio of Fund Balance to Expenditures:	94.08%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$79,250	\$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:	\$1,998	\$5,266	\$
Total Unrestricted Net Assets:	\$77,252	\$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: **Georgetown, Love, Mckendree  
Multi Township Tax Assessment**

Unit Code: **092/050/24** County: **Vermilion**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$37,950**

Equalized Assessed Valuation: **\$67,410,766**

Population: **9,049**

Employees:

    Full Time: **1**

    Part Time: **8**

    Salaries Paid: **\$24,383**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$34,354	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$4	\$15,892	\$9
Revenue Collected During FY 15:	\$26,473	\$68,071	\$17,445
Expenditures During FY 15:	\$29,200	\$68,944	\$15,615
Per Capita Revenue:	\$3	\$399	\$6
Per Capita Expenditures:	\$3	\$405	\$6
Revenues over (under) Expenditures:	-\$2,727	-\$873	\$
Ratio of Fund Balance to Expenditures:	108.31%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$31,627	\$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:	\$31,627	\$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: **Gilman Cemetery District**

Unit Code: **038/005/04** County: **Iroquois**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$63,676**

Equalized Assessed Valuation: **\$40,340,999**

Population: **1,800**

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:	\$171,993	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$96	\$15,892	\$9
Revenue Collected During FY 15:	\$39,062	\$68,071	\$17,445
Expenditures During FY 15:	\$39,355	\$68,944	\$15,615
Per Capita Revenue:	\$22	\$399	\$6
Per Capita Expenditures:	\$22	\$405	\$6
Revenues over (under) Expenditures:	-\$293	-\$873	\$
Ratio of Fund Balance to Expenditures:	436.29%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$171,700	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$95	\$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: **Glen Ellyn Mosquito Abatement District**

Unit Code: 022/010/11 County: Dupage

Fiscal Year End: 7/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$140,324

Equalized Assessed Valuation: \$71,867,980

Population: 27,763

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:	\$237,808	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$9	\$15,892	\$9
Revenue Collected During FY 15:	\$129,531	\$68,071	\$17,445
Expenditures During FY 15:	\$152,202	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$5	\$405	\$6
Revenues over (under) Expenditures:	-\$22,671	-\$873	\$
Ratio of Fund Balance to Expenditures:	141.35%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$215,137	\$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:	\$215,137	\$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**

<b>Unit Name:</b>	<b>Glenbrook Sanitary District</b>	
<b>Unit Code:</b>	016/070/16	<b>County:</b> Cook
<b>Fiscal Year End:</b>	6/30/2015	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$640,885	
<b>Equalized Assessed Valuation:</b>	\$226,147,400	
<b>Population:</b>	850	
<b>Employees:</b>		
	<b>Full Time:</b>	
	<b>Part Time:</b>	4
	<b>Salaries Paid:</b>	\$38,168

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 15:	\$568,554	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$669	\$15,892	\$9
Revenue Collected During FY 15:	\$138,565	\$68,071	\$17,445
Expenditures During FY 15:	\$115,078	\$68,944	\$15,615
Per Capita Revenue:	\$163	\$399	\$6
Per Capita Expenditures:	\$135	\$405	\$6
Revenues over (under) Expenditures:	\$23,487	-\$873	\$
Ratio of Fund Balance to Expenditures:	514.47%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$592,041	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$697	\$15,856	\$8

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$592,041	\$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:	\$738,850	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$869	\$150,849	\$
Revenue Collected During FY 15:	\$151,548	\$4,768,261	\$
Expenditures During FY 15:	\$222,300	\$4,603,712	\$
Per Capita Revenue:	\$178	\$44,739	\$
Per Capita Expenditures:	\$262	\$45,630	\$
Operating Income (loss):	-\$70,752	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	300.54%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$668,098	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$786	\$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: **Godley Public Water District**

Unit Code: **099/005/37** County: **Will**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$467,100**

Equalized Assessed Valuation: **\$490,000,000**

Population: **640**

Employees:

    Full Time: **1**

    Part Time: **6**

    Salaries Paid: **\$59,776**

**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:	\$10,776,239	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$16,838	\$150,849	\$
Revenue Collected During FY 15:	\$69,125	\$4,768,261	\$
Expenditures During FY 15:	\$476,795	\$4,603,712	\$
Per Capita Revenue:	\$108	\$44,739	\$
Per Capita Expenditures:	\$745	\$45,630	\$
Operating Income (loss):	-\$407,670	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	2174.64%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$10,368,569	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$16,201	\$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: **Golden Sanitary District**

Unit Code: 001/015/16 County: Adams

Fiscal Year End: 4/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$190,900

Equalized Assessed Valuation: \$5,818,270

Population: 650

Employees:

    Full Time: 1

    Part Time:

    Salaries Paid: \$16,759

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$344,291	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$530	\$15,892	\$9
Revenue Collected During FY 15:	\$51,856	\$68,071	\$17,445
Expenditures During FY 15:	\$41,558	\$68,944	\$15,615
Per Capita Revenue:	\$80	\$399	\$6
Per Capita Expenditures:	\$64	\$405	\$6
Revenues over (under) Expenditures:	\$10,298	-\$873	\$
Ratio of Fund Balance to Expenditures:	853.24%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$354,589	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$546	\$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:	\$268,141	\$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: **Goode-Barren Multi Township Tax Assessment District**

Unit Code: 028/020/24 County: Franklin

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$26,794

Equalized Assessed Valuation: \$24,732,422

Population: 3,211

Employees:

    Full Time:

    Part Time: 1

    Salaries Paid: \$12,000

**Blended Component Units**

Fiscal Indicators

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$30,047	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$9	\$15,892	\$9
Revenue Collected During FY 15:	\$19,443	\$68,071	\$17,445
Expenditures During FY 15:	\$17,045	\$68,944	\$15,615
Per Capita Revenue:	\$6	\$399	\$6
Per Capita Expenditures:	\$5	\$405	\$6
Revenues over (under) Expenditures:	\$2,398	-\$873	\$
Ratio of Fund Balance to Expenditures:	190.35%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$32,445	\$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: **Grand Detour-Pine Creek Multi Township Tax Assessment District**

Unit Code: 071/040/24 County: Ogle

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$16,000

Equalized Assessed Valuation: \$3,443,909

Population: 14,560

Employees:

    Full Time: 1

    Part Time:

    Salaries Paid: \$10,797

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$23,738	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$2	\$15,892	\$9
Revenue Collected During FY 15:	\$13,343	\$68,071	\$17,445
Expenditures During FY 15:	\$14,159	\$68,944	\$15,615
Per Capita Revenue:	\$1	\$399	\$6
Per Capita Expenditures:	\$1	\$405	\$6
Revenues over (under) Expenditures:	-\$816	-\$873	\$
Ratio of Fund Balance to Expenditures:	161.89%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$22,922	\$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: **Grand Prairie-Casner Multi Township Tax Assessment District**

Unit Code: 041/010/24 County: Jefferson

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$12,203

Equalized Assessed Valuation: \$23,348,172

Population: 2,150

Employees:

Full Time:

Part Time: 2

Salaries Paid: \$4,280

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$6,270	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$3	\$15,892	\$9
Revenue Collected During FY 15:	\$5,893	\$68,071	\$17,445
Expenditures During FY 15:	\$5,430	\$68,944	\$15,615
Per Capita Revenue:	\$3	\$399	\$6
Per Capita Expenditures:	\$3	\$405	\$6
Revenues over (under) Expenditures:	\$463	-\$873	\$
Ratio of Fund Balance to Expenditures:	124.00%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$6,733	\$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: **Grand Tower-Sand Ridge-Pomona  
Multi Township Tax Assessment**

Unit Code: 039/010/24 County: Jackson

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$65,750

Equalized Assessed Valuation: \$53,620,546

Population: 2,400

Employees:

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

Part Time: \_\_\_\_\_

Salaries Paid: \_\_\_\_\_ \$

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$44,679	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$19	\$15,892	\$9
Revenue Collected During FY 15:	\$19,316	\$68,071	\$17,445
Expenditures During FY 15:	\$18,842	\$68,944	\$15,615
Per Capita Revenue:	\$8	\$399	\$6
Per Capita Expenditures:	\$8	\$405	\$6
Revenues over (under) Expenditures:	\$474	-\$873	\$
Ratio of Fund Balance to Expenditures:	239.64%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$45,153	\$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

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

#### Local Government Profile

Unit Name: **Greater Chillicothe Sanitary District**

Unit Code: **072/020/16** County: **Peoria**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$781,339**

Equalized Assessed Valuation: **\$82,436,899**

Population: **6,000**

Employees:

Full Time: **3**

Part Time: **1**

Salaries Paid: **\$174,198**

#### 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:	\$742,993	\$11,280,823	\$
Per Capita Debt:	\$124	\$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:	\$1,155,452	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$193	\$150,849	\$
Revenue Collected During FY 15:	\$714,584	\$4,768,261	\$
Expenditures During FY 15:	\$827,161	\$4,603,712	\$
Per Capita Revenue:	\$119	\$44,739	\$
Per Capita Expenditures:	\$138	\$45,630	\$
Operating Income (loss):	-\$112,577	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	126.08%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$1,042,875	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$174	\$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: **Greater Creve Coeur Sanitary District**

Unit Code: 090/010/16 County: Tazewell

Fiscal Year End: 5/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$124,960

Equalized Assessed Valuation: \$47,191,712

Population: 9,838

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:	\$197,763	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$20	\$15,892	\$9
Revenue Collected During FY 15:	\$41,304	\$68,071	\$17,445
Expenditures During FY 15:	\$51,595	\$68,944	\$15,615
Per Capita Revenue:	\$4	\$399	\$6
Per Capita Expenditures:	\$5	\$405	\$6
Revenues over (under) Expenditures:	-\$10,291	-\$873	\$
Ratio of Fund Balance to Expenditures:	363.35%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$187,472	\$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:	\$187,472	\$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:	\$7,209,306	\$11,280,823	\$
Per Capita Debt:	\$51	\$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:	\$155,851,674	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$1.113	\$150,849	\$
Revenue Collected During FY 15:	\$17,279,672	\$4,768,261	\$
Expenditures During FY 15:	\$16,023,489	\$4,603,712	\$
Per Capita Revenue:	\$123	\$44,739	\$
Per Capita Expenditures:	\$114	\$45,630	\$
Operating Income (loss):	\$1,256,183	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	980.48%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$157,107,857	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$1.122	\$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:	\$28,310,860	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$149	\$150,849	\$
Revenue Collected During FY 15:	\$27,350,050	\$4,768,261	\$
Expenditures During FY 15:	\$28,579,041	\$4,603,712	\$
Per Capita Revenue:	\$144	\$44,739	\$
Per Capita Expenditures:	\$151	\$45,630	\$
Operating Income (loss):	-\$1,228,991	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	82.91%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$23,694,509	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$125	\$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:	\$4,523,695	\$11,280,823	\$
Per Capita Debt:	\$30	\$87,267	\$
General Obligation Debt over EAV:	0.13%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$105,286,907	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$701	\$150,849	\$
Revenue Collected During FY 15:	\$20,623,497	\$4,768,261	\$
Expenditures During FY 15:	\$18,672,022	\$4,603,712	\$
Per Capita Revenue:	\$137	\$44,739	\$
Per Capita Expenditures:	\$124	\$45,630	\$
Operating Income (loss):	\$1,951,475	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	574.33%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$107,238,382	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$714	\$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: **Greenbush-Swan-Point Pleasant Multi Township Tax Assessment**

Unit Code: 094/020/24 County: Warren

Fiscal Year End: 12/31/2015

Accounting Method: Cash

Appropriation or Budget: \$8,891

Equalized Assessed Valuation: \$20,054,093

Population: 955

Employees:

Full Time:

Part Time: 1

Salaries Paid: \$4,980

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$6,264	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$7	\$15,892	\$9
Revenue Collected During FY 15:	\$8,430	\$68,071	\$17,445
Expenditures During FY 15:	\$8,545	\$68,944	\$15,615
Per Capita Revenue:	\$9	\$399	\$6
Per Capita Expenditures:	\$9	\$405	\$6
Revenues over (under) Expenditures:	-\$115	-\$873	\$
Ratio of Fund Balance to Expenditures:	71.96%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$6,149	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$6	\$15,856	\$8

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **031/010/17** County: **Greene**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$33,945**

Equalized Assessed Valuation: **\$166,047,854**

Population: **13,434**

Employees:

    Full Time: **1**

    Part Time:

    Salaries Paid: **\$34,948**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$157,268	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$12	\$15,892	\$9
Revenue Collected During FY 15:	\$55,208	\$68,071	\$17,445
Expenditures During FY 15:	\$59,440	\$68,944	\$15,615
Per Capita Revenue:	\$4	\$399	\$6
Per Capita Expenditures:	\$4	\$405	\$6
Revenues over (under) Expenditures:	-\$4,232	-\$873	\$
Ratio of Fund Balance to Expenditures:	257.46%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$153,036	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$11	\$15,856	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,700	\$5,266	\$
Total Unrestricted Net Assets:	\$143,568	\$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: **Greene Co. Rural Water Service District**

Unit Code: **031/010/19** County: **Greene**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,016,537**

Equalized Assessed Valuation: **\$1**

Population: **2,400**

Employees:

    Full Time: **2**

    Part Time: **1**

    Salaries Paid: **\$85,394**

**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:	\$5,836,000	\$11,280,823	\$
Per Capita Debt:	\$2,432	\$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:	\$7,042,930	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$2,935	\$150,849	\$
Revenue Collected During FY 15:	\$772,616	\$4,768,261	\$
Expenditures During FY 15:	\$1,016,537	\$4,603,712	\$
Per Capita Revenue:	\$322	\$44,739	\$
Per Capita Expenditures:	\$424	\$45,630	\$
Operating Income (loss):	-\$243,921	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	670.44%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$6,815,247	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$2,840	\$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: **Greenville Airport Authority**

Unit Code: **003/010/03** County: **Bond**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$973,300**

Equalized Assessed Valuation: **\$79,823,100**

Population: **17,269**

Employees:

    Full Time: **1**

    Part Time: **4**

    Salaries Paid: **\$52,305**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$165,917	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$10	\$15,892	\$9
Revenue Collected During FY 15:	\$186,276	\$68,071	\$17,445
Expenditures During FY 15:	\$152,945	\$68,944	\$15,615
Per Capita Revenue:	\$11	\$399	\$6
Per Capita Expenditures:	\$9	\$405	\$6
Revenues over (under) Expenditures:	\$33,331	-\$873	\$
Ratio of Fund Balance to Expenditures:	130.27%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$199,248	\$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:	\$7,496	\$5,266	\$
Total Unrestricted Net Assets:	\$197,197	\$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:	\$165,000	\$11,280,823	\$
Per Capita Debt:	\$10	\$87,267	\$
General Obligation Debt over EAV:	0.21%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$796,524	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$46	\$150,849	\$
Revenue Collected During FY 15:	\$265,491	\$4,768,261	\$
Expenditures During FY 15:	\$250,572	\$4,603,712	\$
Per Capita Revenue:	\$15	\$44,739	\$
Per Capita Expenditures:	\$15	\$45,630	\$
Operating Income (loss):	\$14,919	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	323.84%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$811,443	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$47	\$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: **Grisham-Walshville-East Fork #5  
Multi Township Tax Assessment**

Unit Code: 068/045/24 County: Montgomery

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$13,550

Equalized Assessed Valuation: \$92,745,736

Population: 5,114

Employees:

    Full Time:

    Part Time: 4

    Salaries Paid: \$1,875

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$25,682	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$5	\$15,892	\$9
Revenue Collected During FY 15:	\$12,513	\$68,071	\$17,445
Expenditures During FY 15:	\$10,099	\$68,944	\$15,615
Per Capita Revenue:	\$2	\$399	\$6
Per Capita Expenditures:	\$2	\$405	\$6
Revenues over (under) Expenditures:	\$2,414	-\$873	\$
Ratio of Fund Balance to Expenditures:	278.21%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$28,096	\$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:	\$28,096	\$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: **Groveland Hope Osage Richland  
Multi Township Tax Assessment**

Unit Code: 050/115/24 County: Lasalle

Fiscal Year End: 12/31/2015

Accounting Method: Cash

Appropriation or Budget: \$33,091

Equalized Assessed Valuation: \$62,883,621

Population: 1,975

Employees:

    Full Time:

    Part Time: 9

    Salaries Paid: \$18,545

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$25,814	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$13	\$15,892	\$9
Revenue Collected During FY 15:	\$23,320	\$68,071	\$17,445
Expenditures During FY 15:	\$33,091	\$68,944	\$15,615
Per Capita Revenue:	\$12	\$399	\$6
Per Capita Expenditures:	\$17	\$405	\$6
Revenues over (under) Expenditures:	-\$9,771	-\$873	\$
Ratio of Fund Balance to Expenditures:	96.73%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$32,010	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$16	\$15,856	\$8

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$113,060	\$11,280,823	\$
Per Capita Debt:	\$6	\$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:	\$2,431,343	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$125	\$150,849	\$
Revenue Collected During FY 15:	\$470,143	\$4,768,261	\$
Expenditures During FY 15:	\$438,972	\$4,603,712	\$
Per Capita Revenue:	\$24	\$44,739	\$
Per Capita Expenditures:	\$22	\$45,630	\$
Operating Income (loss):	\$31,171	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	560.97%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$2,462,514	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$126	\$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: **Grundy Co. Public Building Commission**

Unit Code: **032/001/33** County: **Grundy**

Fiscal Year End: **10/31/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,072,700**

Equalized Assessed Valuation: **\$1,767,587,739**

Population: **50,228**

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:	\$61,014	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$1	\$15,892	\$9
Revenue Collected During FY 15:	\$1,503	\$68,071	\$17,445
Expenditures During FY 15:	\$8,076	\$68,944	\$15,615
Per Capita Revenue:	\$	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	-\$6,573	-\$873	\$
Ratio of Fund Balance to Expenditures:	666.90%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$53,859	\$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:	\$53,859	\$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:	\$11,045,000	\$11,280,823	\$
Per Capita Debt:	\$220	\$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:	\$19,428,746	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$387	\$150,849	\$
Revenue Collected During FY 15:	\$904,568	\$4,768,261	\$
Expenditures During FY 15:	\$1,063,625	\$4,603,712	\$
Per Capita Revenue:	\$18	\$44,739	\$
Per Capita Expenditures:	\$21	\$45,630	\$
Operating Income (loss):	-\$159,057	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	1811.65%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$19,269,189	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$384	\$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: **Hamilton Co Soil And Water Conservation District**

Unit Code: **033/010/17** County: **Hamilton**

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

Accounting Method: **Cash**

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

Equalized Assessed Valuation: **\$91,127,916**

Population: **8,621**

Employees:

    Full Time: **2**

    Part Time:

    Salaries Paid: **\$61,360**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$202,892	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$24	\$15,892	\$9
Revenue Collected During FY 15:	\$54,881	\$68,071	\$17,445
Expenditures During FY 15:	\$99,652	\$68,944	\$15,615
Per Capita Revenue:	\$6	\$399	\$6
Per Capita Expenditures:	\$12	\$405	\$6
Revenues over (under) Expenditures:	-\$44,771	-\$873	\$
Ratio of Fund Balance to Expenditures:	158.67%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$158,121	\$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:	\$11,175	\$9,176	\$
Total Unreserved Funds:	\$146,946	\$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: **Hamilton County Water Service District**

Unit Code: **033/010/19** County: **Hamilton**

Fiscal Year End: **10/31/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,912,207**

Equalized Assessed Valuation: **\$**

Population: **1,497**

Employees:

    Full Time: **4**

    Part Time:

    Salaries Paid: **\$175,449**

**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:	\$2,913,000	\$11,280,823	\$
Per Capita Debt:	\$1,946	\$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:	\$8,989,234	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$6.005	\$150,849	\$
Revenue Collected During FY 15:	\$2,292,748	\$4,768,261	\$
Expenditures During FY 15:	\$1,931,288	\$4,603,712	\$
Per Capita Revenue:	\$1.532	\$44,739	\$
Per Capita Expenditures:	\$1.290	\$45,630	\$
Operating Income (loss):	\$361,460	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	484.17%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$9,350,694	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$6.246	\$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:	\$20,045,000	\$11,280,823	\$
Per Capita Debt:	\$2,416	\$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:	\$3,212,609	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$387	\$150,849	\$
Revenue Collected During FY 15:	\$15,089,268	\$4,768,261	\$
Expenditures During FY 15:	\$15,210,162	\$4,603,712	\$
Per Capita Revenue:	\$1,819	\$44,739	\$
Per Capita Expenditures:	\$1,833	\$45,630	\$
Operating Income (loss):	-\$120,894	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	20.33%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$3,091,715	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$373	\$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:	\$23,399,998	\$23,843,448	\$1,065,582
Per Capita Debt:	\$1,560	\$207	\$10
General Obligation Debt over EAV:	7.73%	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: **Hancock Co Soil And Water Conservation District**

Unit Code: **034/010/17** County: **Hancock**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$195,449**

Equalized Assessed Valuation: **\$306,867,927**

Population: **18,564**

Employees:

    Full Time: **2**

    Part Time:

    Salaries Paid: **\$77,027**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$500,407	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$27	\$15,892	\$9
Revenue Collected During FY 15:	\$132,333	\$68,071	\$17,445
Expenditures During FY 15:	\$147,355	\$68,944	\$15,615
Per Capita Revenue:	\$7	\$399	\$6
Per Capita Expenditures:	\$8	\$405	\$6
Revenues over (under) Expenditures:	-\$15,022	-\$873	\$
Ratio of Fund Balance to Expenditures:	329.40%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$485,385	\$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:	\$7,831	\$5,266	\$
Total Unrestricted Net Assets:	\$440,465	\$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: **Hanna City Sanitary District**

Unit Code: **072/040/16** County: **Peoria**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$14,850**

Equalized Assessed Valuation: **\$17,738,328**

Population: **1,225**

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:	\$36,130	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$29	\$15,892	\$9
Revenue Collected During FY 15:	\$17,445	\$68,071	\$17,445
Expenditures During FY 15:	\$14,448	\$68,944	\$15,615
Per Capita Revenue:	\$14	\$399	\$6
Per Capita Expenditures:	\$12	\$405	\$6
Revenues over (under) Expenditures:	\$2,997	-\$873	\$
Ratio of Fund Balance to Expenditures:	270.81%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$39,127	\$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:	\$39,127	\$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: **Harmon-Nelson Multi Township  
Tax Assessment District**

Unit Code: 052/060/24 County: Lee

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$17,867

Equalized Assessed Valuation: \$30,858,464

Population: 625

Employees:

    Full Time:

    Part Time: 3

    Salaries Paid: \$11,200

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$8,656	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$14	\$15,892	\$9
Revenue Collected During FY 15:	\$16,615	\$68,071	\$17,445
Expenditures During FY 15:	\$20,095	\$68,944	\$15,615
Per Capita Revenue:	\$27	\$399	\$6
Per Capita Expenditures:	\$32	\$405	\$6
Revenues over (under) Expenditures:	-\$3,480	-\$873	\$
Ratio of Fund Balance to Expenditures:	25.76%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$5,176	\$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:	\$5,176	\$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:	\$310,000	\$11,280,823	\$
Per Capita Debt:	\$26	\$87,267	\$
General Obligation Debt over EAV:	0.25%	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: **Harris-Cass-Farmers-Bernadotte  
Multi Township Tax Assessment**

Unit Code: 029/025/24 County: Fulton

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$8,125

Equalized Assessed Valuation: \$25,474,697

Population: 1,663

Employees:

    Full Time: 7

    Part Time:

    Salaries Paid: \$5,300

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$16,268	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$10	\$15,892	\$9
Revenue Collected During FY 15:	\$8,060	\$68,071	\$17,445
Expenditures During FY 15:	\$5,819	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$3	\$405	\$6
Revenues over (under) Expenditures:	\$2,241	-\$873	\$
Ratio of Fund Balance to Expenditures:	318.08%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$18,509	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$11	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$2,241	\$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: **Harvel-Pitman-Zanesville #6 Multi Township Tax Assessment District**

Unit Code: 068/040/24 County: Montgomery

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$8,000

Equalized Assessed Valuation: \$28,760,231

Population: 1,242

Employees:

    Full Time:

    Part Time: 7

    Salaries Paid: \$6,350

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$14,449	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$12	\$15,892	\$9
Revenue Collected During FY 15:	\$7,991	\$68,071	\$17,445
Expenditures During FY 15:	\$9,531	\$68,944	\$15,615
Per Capita Revenue:	\$6	\$399	\$6
Per Capita Expenditures:	\$8	\$405	\$6
Revenues over (under) Expenditures:	-\$1,540	-\$873	\$
Ratio of Fund Balance to Expenditures:	135.44%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$12,909	\$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

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

#### Local Government Profile

Unit Name: **Havana Port District**

Unit Code: 060/010/25      County: Mason

Fiscal Year End: 12/31/2015

Accounting Method: Cash

Appropriation or Budget: \$122,000

Equalized Assessed Valuation: \$65,500,000

Population: 4,200

Employees:

    Full Time:

    Part Time: 1

    Salaries Paid: \$2,375

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$8,914	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$2	\$15,892	\$9
Revenue Collected During FY 15:	\$126,468	\$68,071	\$17,445
Expenditures During FY 15:	\$130,939	\$68,944	\$15,615
Per Capita Revenue:	\$30	\$399	\$6
Per Capita Expenditures:	\$31	\$405	\$6
Revenues over (under) Expenditures:	-\$4,471	-\$873	\$
Ratio of Fund Balance to Expenditures:	3.39%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$4,443	\$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:	\$25,403	\$11,280,823	\$
Per Capita Debt:	\$6	\$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: **Haw Creek & Maquon Cemetery District**

Unit Code: **048/010/04** County: **Knox**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$56,070**

Equalized Assessed Valuation: **\$21,119,723**

Population: **1,100**

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:	\$22,576	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$21	\$15,892	\$9
Revenue Collected During FY 15:	\$21,060	\$68,071	\$17,445
Expenditures During FY 15:	\$26,482	\$68,944	\$15,615
Per Capita Revenue:	\$19	\$399	\$6
Per Capita Expenditures:	\$24	\$405	\$6
Revenues over (under) Expenditures:	-\$5,422	-\$873	\$
Ratio of Fund Balance to Expenditures:	64.78%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$17,154	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$16	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$17,154	\$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: **Henderson Co Soil And Water Conservation District**

Unit Code: **036/010/17** County: **Henderson**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$106,049**

Equalized Assessed Valuation: **\$110,290,061**

Population: **7,041**

Employees:

    Full Time: **1**

    Part Time:

    Salaries Paid: **\$58,382**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$174,718	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$25	\$15,892	\$9
Revenue Collected During FY 15:	\$84,110	\$68,071	\$17,445
Expenditures During FY 15:	\$114,826	\$68,944	\$15,615
Per Capita Revenue:	\$12	\$399	\$6
Per Capita Expenditures:	\$16	\$405	\$6
Revenues over (under) Expenditures:	-\$30,716	-\$873	\$
Ratio of Fund Balance to Expenditures:	125.41%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$144,001	\$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:	\$144,001	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Henderson Public Water Service District**

Unit Code: 056/005/19 County: Macoupin

Fiscal Year End: 6/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,898,000

Equalized Assessed Valuation: \$1

Population: 700

Employees:

    Full Time: \_\_\_\_\_

    Part Time: \_\_\_\_\_

    Salaries Paid: \_\_\_\_\_ \$

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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



## FISCAL YEAR 2015

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$3,879,580	\$11,280,823	\$
Per Capita Debt:	\$5,542	\$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:	\$2,213,889	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$3.163	\$150,849	\$
Revenue Collected During FY 15:	\$382,134	\$4,768,261	\$
Expenditures During FY 15:	\$425,785	\$4,603,712	\$
Per Capita Revenue:	\$546	\$44,739	\$
Per Capita Expenditures:	\$608	\$45,630	\$
Operating Income (loss):	-\$43,651	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	512.15%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$2,180,670	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$3.115	\$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: **Hennepin Public Water Service District**

Unit Code: 078/010/19 County: Putnam

Fiscal Year End: 8/31/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$362,176

Equalized Assessed Valuation: \$31,510,113

Population: 724

Employees:

    Full Time: 1

    Part Time: 3

    Salaries Paid: \$63,619

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$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:	\$2,293,191	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$3.167	\$150,849	\$
Revenue Collected During FY 15:	\$301,131	\$4,768,261	\$
Expenditures During FY 15:	\$314,250	\$4,603,712	\$
Per Capita Revenue:	\$416	\$44,739	\$
Per Capita Expenditures:	\$434	\$45,630	\$
Operating Income (loss):	-\$13,119	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	725.56%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$2,280,072	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$3.149	\$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: **Hennepin-Senachwine #1 Multi Township Tax Assessment District**

Unit Code: 078/010/24 County: Putnam

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$9,985

Equalized Assessed Valuation: \$91,197,477

Population: 2,006

Employees:

    Full Time: 1

    Part Time: 4

    Salaries Paid: \$6,500

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$3,072	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$2	\$15,892	\$9
Revenue Collected During FY 15:	\$9,519	\$68,071	\$17,445
Expenditures During FY 15:	\$9,058	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$5	\$405	\$6
Revenues over (under) Expenditures:	\$461	-\$873	\$
Ratio of Fund Balance to Expenditures:	39.00%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$3,533	\$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: **Henry Co Soil And Water Conservation District**

Unit Code: **037/010/17** County: **Henry**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$118,225**

Equalized Assessed Valuation: **\$904,121,206**

Population: **50,486**

Employees:

    Full Time: **2**

    Part Time:

    Salaries Paid: **\$64,018**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$207,749	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$4	\$15,892	\$9
Revenue Collected During FY 15:	\$109,565	\$68,071	\$17,445
Expenditures During FY 15:	\$154,991	\$68,944	\$15,615
Per Capita Revenue:	\$2	\$399	\$6
Per Capita Expenditures:	\$3	\$405	\$6
Revenues over (under) Expenditures:	-\$45,426	-\$873	\$
Ratio of Fund Balance to Expenditures:	104.63%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$162,164	\$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:	\$162,164	\$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:	\$3,722,885	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$1,861	\$150,849	\$
Revenue Collected During FY 15:	\$342,211	\$4,768,261	\$
Expenditures During FY 15:	\$407,373	\$4,603,712	\$
Per Capita Revenue:	\$171	\$44,739	\$
Per Capita Expenditures:	\$204	\$45,630	\$
Operating Income (loss):	-\$65,162	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	897.88%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$3,657,723	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$1,829	\$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: **Highland-Mazon-Vienna Multi Township Tax Assessment District**

Unit Code: **032/020/24** County: **Grundy**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$9,190**

Equalized Assessed Valuation: **\$96,593,702**

Population: **2,462**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$7,060	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$3	\$15,892	\$9
Revenue Collected During FY 15:	\$5,279	\$68,071	\$17,445
Expenditures During FY 15:	\$7,534	\$68,944	\$15,615
Per Capita Revenue:	\$2	\$399	\$6
Per Capita Expenditures:	\$3	\$405	\$6
Revenues over (under) Expenditures:	-\$2,255	-\$873	\$
Ratio of Fund Balance to Expenditures:	63.78%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$4,805	\$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:	\$4,805	\$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:	\$450,763	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$2.591	\$150,849	\$
Revenue Collected During FY 15:	\$84,953	\$4,768,261	\$
Expenditures During FY 15:	\$86,217	\$4,603,712	\$
Per Capita Revenue:	\$488	\$44,739	\$
Per Capita Expenditures:	\$496	\$45,630	\$
Operating Income (loss):	-\$1,264	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	521.36%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$449,499	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$2.583	\$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:	\$4,665,624	\$11,280,823	\$
Per Capita Debt:	\$1,393	\$87,267	\$
General Obligation Debt over EAV:	5.28%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$5,195,274	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$1,551	\$150,849	\$
Revenue Collected During FY 15:	\$1,027,287	\$4,768,261	\$
Expenditures During FY 15:	\$1,115,817	\$4,603,712	\$
Per Capita Revenue:	\$307	\$44,739	\$
Per Capita Expenditures:	\$333	\$45,630	\$
Operating Income (loss):	-\$88,530	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	457.67%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$5,106,744	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$1,524	\$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: **Hurricane-S Hur-Shafter-Bear  
Grove #1 Multi Township Tax**

Unit Code: 026/010/24 County: Fayette

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$11,242

Equalized Assessed Valuation: \$20,413,792

Population: 1,649

Employees:

Full Time: 10

Part Time:

Salaries Paid: \$8,223

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$18,034	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$11	\$15,892	\$9
Revenue Collected During FY 15:	\$10,675	\$68,071	\$17,445
Expenditures During FY 15:	\$9,969	\$68,944	\$15,615
Per Capita Revenue:	\$6	\$399	\$6
Per Capita Expenditures:	\$6	\$405	\$6
Revenues over (under) Expenditures:	\$706	-\$873	\$
Ratio of Fund Balance to Expenditures:	187.98%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$18,740	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$11	\$15,856	\$8

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue 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:

    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:	\$333,676	\$13,056,175	\$2,902,804
Per Capita Beginning Fund Balance:	\$9	\$311	\$33
Revenue Collected During FY 15:	\$885,279	\$11,270,026	\$4,233,234
Expenditures During FY 15:	\$885,275	\$10,959,768	\$3,857,467
Per Capita Revenue:	\$23	\$413	\$39
Per Capita Expenditures:	\$23	\$396	\$42
Revenues over (under) Expenditures:	\$4	\$310,258	\$129,555
Ratio of Fund Balance to Expenditures:	37.69%	152.70%	83.50%
Ending Fund Balance for FY 15:	\$333,680	\$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:	\$	\$6,067,687	\$257,690
Total Unrestricted Net Assets:	\$333,680	\$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:	\$5,665,000	\$23,843,448	\$1,065,582
Per Capita Debt:	\$150	\$207	\$10
General Obligation Debt over EAV:	1.15%	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: **Illini-Austin Multi Township Tax Assessment District**

Unit Code: **055/020/24** County: **Macon**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$19,363**

Equalized Assessed Valuation: **\$36,707,233**

Population: **2,200**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$45,769	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$21	\$15,892	\$9
Revenue Collected During FY 15:	\$4,282	\$68,071	\$17,445
Expenditures During FY 15:	\$1,986	\$68,944	\$15,615
Per Capita Revenue:	\$2	\$399	\$6
Per Capita Expenditures:	\$1	\$405	\$6
Revenues over (under) Expenditures:	\$2,296	-\$873	\$
Ratio of Fund Balance to Expenditures:	2420.19%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$48,065	\$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:	\$48,065	\$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:	Illinois Municipal Electric Agency		
Unit Code:	083/010/29	County:	Sangamon
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$301,394,501		
Equalized Assessed Valuation:	\$1,000,000		
Population:	32		
Employees:			
Full Time:	28		
Part Time:			
Salaries Paid:	\$3,108,000		

#### Blended Component Units

Number Submitted = 1  
 Illinois Municipal Electric Agency

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$	\$68,071	\$17,445
Expenditures During FY 15:	\$	\$68,944	\$15,615
Per Capita Revenue:	\$	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$	-\$873	\$
Ratio of Fund Balance to Expenditures:	0.00%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$1	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$	\$15,856	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$1	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,094,510,000	\$11,280,823	\$
Per Capita Debt:	\$34,203,438	\$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:	\$127,857,938	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$3,995,561	\$150,849	\$
Revenue Collected During FY 15:	\$315,739,919	\$4,768,261	\$
Expenditures During FY 15:	\$295,717,918	\$4,603,712	\$
Per Capita Revenue:	\$9,866,872	\$44,739	\$
Per Capita Expenditures:	\$9,241,185	\$45,630	\$
Operating Income (loss):	\$20,022,001	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	50.01%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$147,879,939	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$4,621,248	\$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: **Illinois Public Energy Natural Gas Agency**

Unit Code: **083/010/45** County: **Sangamon**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,370,416**

Equalized Assessed Valuation: **\$1,000,000**

Population: **13**

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:	-\$1	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$1	\$68,071	\$17,445
Expenditures During FY 15:	\$1	\$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:	-100.00%	78087.84%	108.55%
Ending Fund Balance for FY 15:	-\$1	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$	\$15,856	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$1	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$289.004	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$22.231	\$150,849	\$
Revenue Collected During FY 15:	\$21,408,621	\$4,768,261	\$
Expenditures During FY 15:	\$21,360,980	\$4,603,712	\$
Per Capita Revenue:	\$1,646.817	\$44,739	\$
Per Capita Expenditures:	\$1,643.152	\$45,630	\$
Operating Income (loss):	\$47.641	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	1.58%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$336.645	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$25.896	\$149,686	\$



## FISCAL YEAR 2015

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

<b>Unit Name:</b>	<b>Imperial Valley Water Service District</b>		
<b>Unit Code:</b>	060/010/19	<b>County:</b>	Mason
<b>Fiscal Year End:</b>	3/31/2015		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$83,037		
<b>Equalized Assessed Valuation:</b>	\$340,814,803		
<b>Population:</b>	29,500		
<b>Employees:</b>			
<b>Full Time:</b>			
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$		

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$23,234	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$1	\$15,892	\$9
Revenue Collected During FY 15:	\$61,828	\$68,071	\$17,445
Expenditures During FY 15:	\$60,619	\$68,944	\$15,615
Per Capita Revenue:	\$2	\$399	\$6
Per Capita Expenditures:	\$2	\$405	\$6
Revenues over (under) Expenditures:	\$1,209	-\$873	\$
Ratio of Fund Balance to Expenditures:	40.32%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$24,443	\$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

#### 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: **Industry-Eldorado #5 Multi Township Tax Assessment District**

Unit Code: **062/030/24** County: **Mcdonough**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$9,602**

Equalized Assessed Valuation: **\$20,787,732**

Population: **1,081**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$5,400**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$50,194	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$46	\$15,892	\$9
Revenue Collected During FY 15:	\$9,156	\$68,071	\$17,445
Expenditures During FY 15:	\$6,640	\$68,944	\$15,615
Per Capita Revenue:	\$8	\$399	\$6
Per Capita Expenditures:	\$6	\$405	\$6
Revenues over (under) Expenditures:	\$2,516	-\$873	\$
Ratio of Fund Balance to Expenditures:	793.83%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$52,710	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$49	\$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:	\$52,710	\$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:	\$1,949,786	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$84.773	\$150,849	\$
Revenue Collected During FY 15:	\$17,408,652	\$4,768,261	\$
Expenditures During FY 15:	\$17,295,532	\$4,603,712	\$
Per Capita Revenue:	\$756.898	\$44,739	\$
Per Capita Expenditures:	\$751.980	\$45,630	\$
Operating Income (loss):	\$113,120	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	11.93%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$2,062,906	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$89.692	\$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: **Irvington Sanitary District**

Unit Code: **095/020/16** County: **Washington**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$16,603**

Equalized Assessed Valuation: **\$5,580,815**

Population: **659**

Employees:

    Full Time:

    Part Time: **4**

    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:	\$415,443	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$630	\$15,892	\$9
Revenue Collected During FY 15:	\$35,552	\$68,071	\$17,445
Expenditures During FY 15:	\$16,603	\$68,944	\$15,615
Per Capita Revenue:	\$54	\$399	\$6
Per Capita Expenditures:	\$25	\$405	\$6
Revenues over (under) Expenditures:	\$18,949	-\$873	\$
Ratio of Fund Balance to Expenditures:	2616.35%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$434,392	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$659	\$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: **Iuka-Romine #6 Multi Township  
Tax Assessment District**

Unit Code: 058/020/24 County: Marion

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$8,898

Equalized Assessed Valuation: \$11,987,627

Population: 1,000

Employees:

    Full Time:

    Part Time: 6

    Salaries Paid: \$5,877

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$10,046	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$10	\$15,892	\$9
Revenue Collected During FY 15:	\$8,898	\$68,071	\$17,445
Expenditures During FY 15:	\$8,861	\$68,944	\$15,615
Per Capita Revenue:	\$9	\$399	\$6
Per Capita Expenditures:	\$9	\$405	\$6
Revenues over (under) Expenditures:	\$37	-\$873	\$
Ratio of Fund Balance to Expenditures:	113.79%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$10,083	\$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	\$