



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:	\$46,700	\$11,280,823	\$
Per Capita Debt:	\$1	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$266,608	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$4	\$150,849	\$
Revenue Collected During FY 15:	\$1,076,719	\$4,768,261	\$
Expenditures During FY 15:	\$1,089,579	\$4,603,712	\$
Per Capita Revenue:	\$18	\$44,739	\$
Per Capita Expenditures:	\$18	\$45,630	\$
Operating Income (loss):	-\$12,860	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	23.29%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$253,748	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$4	\$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:	\$3,159,393	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$164	\$150,849	\$
Revenue Collected During FY 15:	\$532,213	\$4,768,261	\$
Expenditures During FY 15:	\$581,185	\$4,603,712	\$
Per Capita Revenue:	\$28	\$44,739	\$
Per Capita Expenditures:	\$30	\$45,630	\$
Operating Income (loss):	-\$48,972	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	535.19%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$3,110,421	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$162	\$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: **Jamaica-Vance Multi Township
Tax Assessment District**

Unit Code: 092/030/24 County: Vermilion

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$11,665

Equalized Assessed Valuation: \$36,378,458

Population: 1,233

Employees:

 Full Time:

 Part Time: 5

 Salaries Paid: \$8,100

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$19,130	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$16	\$15,892	\$9
Revenue Collected During FY 15:	\$11,597	\$68,071	\$17,445
Expenditures During FY 15:	\$11,169	\$68,944	\$15,615
Per Capita Revenue:	\$9	\$399	\$6
Per Capita Expenditures:	\$9	\$405	\$6
Revenues over (under) Expenditures:	\$428	-\$873	\$
Ratio of Fund Balance to Expenditures:	175.11%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$19,558	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$16	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **040/010/17** County: **Jasper**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$157,800**

Equalized Assessed Valuation: **\$205,481,505**

Population: **9,592**

Employees:

 Full Time: **2**

 Part Time: **8**

 Salaries Paid: **\$81,868**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$467,295	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$49	\$15,892	\$9
Revenue Collected During FY 15:	\$106,258	\$68,071	\$17,445
Expenditures During FY 15:	\$157,800	\$68,944	\$15,615
Per Capita Revenue:	\$11	\$399	\$6
Per Capita Expenditures:	\$16	\$405	\$6
Revenues over (under) Expenditures:	-\$51,542	-\$873	\$
Ratio of Fund Balance to Expenditures:	263.47%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$415,753	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$43	\$15,856	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,716	\$5,266	\$
Total Unrestricted Net Assets:	\$400,037	\$70,275	\$



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:	\$6,516,079	\$11,280,823	\$
Per Capita Debt:	\$289	\$87,267	\$
General Obligation Debt over EAV:	1.71%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$14,972,004	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$663	\$150,849	\$
Revenue Collected During FY 15:	\$32,505,977	\$4,768,261	\$
Expenditures During FY 15:	\$30,974,944	\$4,603,712	\$
Per Capita Revenue:	\$1,440	\$44,739	\$
Per Capita Expenditures:	\$1,372	\$45,630	\$
Operating Income (loss):	\$1,531,033	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	53.28%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$16,503,037	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$731	\$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: **Jersey Co Soil And Water Conservation District**

Unit Code: 042/010/17 County: Jersey

Fiscal Year End: 6/30/2015

Accounting Method: Cash

Appropriation or Budget: \$78,000

Equalized Assessed Valuation: \$343,529,561

Population: 22,916

Employees:

 Full Time: 2

 Part Time:

 Salaries Paid: \$89,330

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	-\$50,952	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	-\$2	\$15,892	\$9
Revenue Collected During FY 15:	\$121,272	\$68,071	\$17,445
Expenditures During FY 15:	\$154,593	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$7	\$405	\$6
Revenues over (under) Expenditures:	-\$33,321	-\$873	\$
Ratio of Fund Balance to Expenditures:	-54.51%	78087.84%	108.55%
Ending Fund Balance for FY 15:	-\$84,273	\$140,876	\$27,856
Per Capita Ending Fund Balance:	-\$4	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$954	\$9,176	\$
Total Unreserved Funds:	\$85,159	\$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: **JoDavies/Carroll Solid Waste Agency**

Unit Code: **043/010/39** County: **Jo Daviess**

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

Accounting Method: **Cash**

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

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

Population: **39,000**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$14,260	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$14,500	\$68,071	\$17,445
Expenditures During FY 15:	\$14,500	\$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:	98.34%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$14,260	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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: **Johnson County Soil And Water Conservation District**

Unit Code: **044/010/17** County: **Johnson**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$196,879**

Equalized Assessed Valuation: **\$112,735,865**

Population: **12,582**

Employees:

 Full Time: **1**

 Part Time:

 Salaries Paid: **\$43,245**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$124,615	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$10	\$15,892	\$9
Revenue Collected During FY 15:	\$61,941	\$68,071	\$17,445
Expenditures During FY 15:	\$69,854	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$6	\$405	\$6
Revenues over (under) Expenditures:	-\$7,913	-\$873	\$
Ratio of Fund Balance to Expenditures:	167.07%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$116,702	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$9	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$360	\$9,176	\$
Total Unreserved Funds:	\$116,341	\$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: **Jonathan Creek-Lowe Multi Township Tax Assessment District**

Unit Code: 070/020/24 County: Moultrie

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$16,003

Equalized Assessed Valuation: \$62,960,305

Population: 2,400

Employees:

 Full Time:

 Part Time: 4

 Salaries Paid: \$340

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$25,933	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$11	\$15,892	\$9
Revenue Collected During FY 15:	\$16,020	\$68,071	\$17,445
Expenditures During FY 15:	\$15,377	\$68,944	\$15,615
Per Capita Revenue:	\$7	\$399	\$6
Per Capita Expenditures:	\$6	\$405	\$6
Revenues over (under) Expenditures:	\$643	-\$873	\$
Ratio of Fund Balance to Expenditures:	172.83%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$26,576	\$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:	\$21,529	\$70,275	\$



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: **Joppa Sanitary District**

Unit Code: 061/010/16 County: Massac

Fiscal Year End: 4/30/2015

Accounting Method: Cash

Appropriation or Budget: \$55,811

Equalized Assessed Valuation: \$2,488,230

Population: 378

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:	\$47,011	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$124	\$15,892	\$9
Revenue Collected During FY 15:	\$106,575	\$68,071	\$17,445
Expenditures During FY 15:	\$34,993	\$68,944	\$15,615
Per Capita Revenue:	\$282	\$399	\$6
Per Capita Expenditures:	\$93	\$405	\$6
Revenues over (under) Expenditures:	\$71,582	-\$873	\$
Ratio of Fund Balance to Expenditures:	338.90%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$118,593	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$314	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$83,600	\$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: **Kane County Forest Preserve District**

Unit Code: **045/010/07** County: **Kane**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$50,941,999**

Equalized Assessed Valuation: **\$11,647,442,875**

Population: **527,306**

Employees:

 Full Time: **73**

 Part Time: **133**

 Salaries Paid: **\$4,086,000**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$7,516,823	\$13,056,175	\$2,902,804
Per Capita Beginning Fund Balance:	\$14	\$311	\$33
Revenue Collected During FY 15:	\$8,927,434	\$11,270,026	\$4,233,234
Expenditures During FY 15:	\$8,149,425	\$10,959,768	\$3,857,467
Per Capita Revenue:	\$17	\$413	\$39
Per Capita Expenditures:	\$15	\$396	\$42
Revenues over (under) Expenditures:	\$778,009	\$310,258	\$129,555
Ratio of Fund Balance to Expenditures:	100.56%	152.70%	83.50%
Ending Fund Balance for FY 15:	\$8,194,832	\$14,248,071	\$3,016,980
Per Capita Ending Fund Balance:	\$16	\$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:	\$7,111,243	\$6,067,687	\$257,690
Total Unrestricted Net Assets:	\$10,424,655	\$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:	\$181,603,267	\$23,843,448	\$1,065,582
Per Capita Debt:	\$344	\$207	\$10
General Obligation Debt over EAV:	1.44%	31.51%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$10,612,942	\$1,630,147	\$
Per Capita Beginning Retained Earnings for FY 15:	\$20	\$12	\$
Revenue Collected During FY 15:	\$735,222	\$298,400	\$
Expenditures During FY 15:	\$1,053,333	\$300,093	\$
Per Capita Revenue:	\$1	\$3	\$
Per Capita Expenditures:	\$2	\$3	\$
Operating Income (loss):	-\$318,111	-\$1,692	\$
Ratio of Retained Earnings to Expenditures:	1063.73%	240.55%	0.00%
Ending Retained Earnings for FY 15:	\$11,204,616	\$1,627,489	\$
Per Capita Ending Retained Earnings:	\$21	\$12	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Kane-DuPage Co. Soil And Water Conservation District

Unit Code: 045/010/17 County: Kane

Fiscal Year End: 6/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$292,517

Equalized Assessed Valuation: \$

Population: 1,450,474

Employees:

 Full Time: 3

 Part Time: 2

 Salaries Paid: \$179,985

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$429,071	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$300,999	\$68,071	\$17,445
Expenditures During FY 15:	\$291,197	\$68,944	\$15,615
Per Capita Revenue:	\$	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$9,802	-\$873	\$
Ratio of Fund Balance to Expenditures:	150.71%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$438,873	\$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:	\$435,003	\$70,275	\$



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: **Kankakee River Conservancy District**

Unit Code: 046/010/14 County: Kankakee

Fiscal Year End: 5/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$12,500

Equalized Assessed Valuation: \$11,857,327

Population: 1,300

Employees:

 Full Time: _____

 Part Time: _____

 Salaries Paid: _____ \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$47,491	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$37	\$15,892	\$9
Revenue Collected During FY 15:	\$9,557	\$68,071	\$17,445
Expenditures During FY 15:	\$8,240	\$68,944	\$15,615
Per Capita Revenue:	\$7	\$399	\$6
Per Capita Expenditures:	\$6	\$405	\$6
Revenues over (under) Expenditures:	\$1,317	-\$873	\$
Ratio of Fund Balance to Expenditures:	592.33%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$48,808	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$38	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$48,808	\$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: **Kankakee Co. Public Building Commission**

Unit Code: 046/010/33 County: Kankakee

Fiscal Year End: 10/31/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$98,412

Equalized Assessed Valuation: \$1,793,121,473

Population: 111,375

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:	\$339,762	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$3	\$15,892	\$9
Revenue Collected During FY 15:	\$23,743	\$68,071	\$17,445
Expenditures During FY 15:	\$23,451	\$68,944	\$15,615
Per Capita Revenue:	\$	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$292	-\$873	\$
Ratio of Fund Balance to Expenditures:	1450.06%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$340,054	\$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:	\$318,118	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,655,000	\$11,280,823	\$
Per Capita Debt:	\$15	\$87,267	\$
General Obligation Debt over 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: **Kankakee River Valley Forest Preserve District**

Unit Code: 046/010/07 County: Kankakee

Fiscal Year End: 5/31/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$717,052

Equalized Assessed Valuation: \$317,966,778

Population: 71,131

Employees:

 Full Time:

 Part Time: 10

 Salaries Paid: \$41,440

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$512,172	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$7	\$15,892	\$9
Revenue Collected During FY 15:	\$203,954	\$68,071	\$17,445
Expenditures During FY 15:	\$114,177	\$68,944	\$15,615
Per Capita Revenue:	\$3	\$399	\$6
Per Capita Expenditures:	\$2	\$405	\$6
Revenues over (under) Expenditures:	\$89,777	-\$873	\$
Ratio of Fund Balance to Expenditures:	527.21%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$601,949	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$8	\$15,856	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$601,949	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$93,776	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$2	\$15,892	\$9
Revenue Collected During FY 15:	\$668,859	\$68,071	\$17,445
Expenditures During FY 15:	\$573,266	\$68,944	\$15,615
Per Capita Revenue:	\$12	\$399	\$6
Per Capita Expenditures:	\$10	\$405	\$6
Revenues over (under) Expenditures:	\$95,593	-\$873	\$
Ratio of Fund Balance to Expenditures:	17.33%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$99,369	\$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:	\$22,358	\$5,266	\$
Total Unrestricted Net Assets:	\$2,334,285	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$988,000	\$11,280,823	\$
Per Capita Debt:	\$17	\$87,267	\$
General Obligation Debt over EAV:	0.16%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$116,959	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$2	\$150,849	\$
Revenue Collected During FY 15:	\$380,575	\$4,768,261	\$
Expenditures During FY 15:	\$391,709	\$4,603,712	\$
Per Capita Revenue:	\$7	\$44,739	\$
Per Capita Expenditures:	\$7	\$45,630	\$
Operating Income (loss):	-\$11,134	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	27.02%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$105,825	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$2	\$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: **Kaskaskia Port District**

Unit Code: **079/010/25** County: **Randolph**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$611,166**

Equalized Assessed Valuation: **\$1**

Population: **1**

Employees:

 Full Time: **2**

 Part Time:

 Salaries Paid: **\$94,180**

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:	\$1	\$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:	\$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:	\$1,178,906	\$11,280,823	\$
Per Capita Debt:	\$1,178,906	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,227,437	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$2,227,437	\$150,849	\$
Revenue Collected During FY 15:	\$557,317	\$4,768,261	\$
Expenditures During FY 15:	\$611,167	\$4,603,712	\$
Per Capita Revenue:	\$557,317	\$44,739	\$
Per Capita Expenditures:	\$611,167	\$45,630	\$
Operating Income (loss):	-\$53,850	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	355.65%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$2,173,587	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$2,173,587	\$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: **Kaskaskia Water Service District**

Unit Code: **088/015/19** County: **St. Clair**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,580,693**

Equalized Assessed Valuation: **\$1**

Population: **45,041**

Employees:

 Full Time: **6**

 Part Time: **8**

 Salaries Paid: **\$319,004**

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:	\$736,090	\$11,280,823	\$
Per Capita Debt:	\$16	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,574,417	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$35	\$150,849	\$
Revenue Collected During FY 15:	\$1,320,600	\$4,768,261	\$
Expenditures During FY 15:	\$1,137,595	\$4,603,712	\$
Per Capita Revenue:	\$29	\$44,739	\$
Per Capita Expenditures:	\$25	\$45,630	\$
Operating Income (loss):	\$183,005	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	154.49%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$1,757,422	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$39	\$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: **Kendall Co Soil And Water Conservation District**

Unit Code: **047/010/17** County: **Kendall**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$126,558**

Equalized Assessed Valuation: **\$**

Population: **121,350**

Employees:

 Full Time: **2**

 Part Time: **1**

 Salaries Paid: **\$109,003**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$298,707	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$2	\$15,892	\$9
Revenue Collected During FY 15:	\$136,558	\$68,071	\$17,445
Expenditures During FY 15:	\$187,575	\$68,944	\$15,615
Per Capita Revenue:	\$1	\$399	\$6
Per Capita Expenditures:	\$2	\$405	\$6
Revenues over (under) Expenditures:	-\$51,017	-\$873	\$
Ratio of Fund Balance to Expenditures:	132.05%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$247,690	\$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:	\$239,243	\$70,275	\$



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: **Kendall Co #1 Multi Township Tax Assessment District**

Unit Code: 047/010/24 County: Kendall

Fiscal Year End: 12/31/2015

Accounting Method: Cash

Appropriation or Budget: \$84,337

Equalized Assessed Valuation: \$365,031,631

Population: 13,499

Employees:

 Full Time: 1

 Part Time: 7

 Salaries Paid: \$45,451

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$285,043	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$21	\$15,892	\$9
Revenue Collected During FY 15:	\$84,955	\$68,071	\$17,445
Expenditures During FY 15:	\$56,695	\$68,944	\$15,615
Per Capita Revenue:	\$6	\$399	\$6
Per Capita Expenditures:	\$4	\$405	\$6
Revenues over (under) Expenditures:	\$28,260	-\$873	\$
Ratio of Fund Balance to Expenditures:	552.61%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$313,303	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$23	\$15,856	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$228,005	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$266,911	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$21	\$15,892	\$9
Revenue Collected During FY 15:	\$198,310	\$68,071	\$17,445
Expenditures During FY 15:	\$136,469	\$68,944	\$15,615
Per Capita Revenue:	\$16	\$399	\$6
Per Capita Expenditures:	\$11	\$405	\$6
Revenues over (under) Expenditures:	\$61,841	-\$873	\$
Ratio of Fund Balance to Expenditures:	240.90%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$328,752	\$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:	\$237,029	\$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: **Kimberly Heights Sanitary District**

Unit Code: 016/090/16 County: Cook

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$285,000

Equalized Assessed Valuation: \$11,059,629

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:	\$25,848	\$68,071	\$17,445
Expenditures During FY 15:	\$25,848	\$68,944	\$15,615
Per Capita Revenue:	\$37	\$399	\$6
Per Capita Expenditures:	\$37	\$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:	\$283,570	\$11,280,823	\$
Per Capita Debt:	\$405	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$389,458	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$556	\$150,849	\$
Revenue Collected During FY 15:	\$85,579	\$4,768,261	\$
Expenditures During FY 15:	\$46,269	\$4,603,712	\$
Per Capita Revenue:	\$122	\$44,739	\$
Per Capita Expenditures:	\$66	\$45,630	\$
Operating Income (loss):	\$39,310	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	926.69%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$428,768	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$613	\$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: **Kinkaid-Reed's Creek River Conservancy District**

Unit Code: 039/010/14 County: Jackson

Fiscal Year End: 6/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,991,375

Equalized Assessed Valuation: \$297,170,277

Population: 26,000

Employees:

Full Time:	9
Part Time:	10
Salaries Paid:	\$526,170

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$587,961	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$23	\$15,892	\$9
Revenue Collected During FY 15:	\$348,578	\$68,071	\$17,445
Expenditures During FY 15:	\$215,843	\$68,944	\$15,615
Per Capita Revenue:	\$13	\$399	\$6
Per Capita Expenditures:	\$8	\$405	\$6
Revenues over (under) Expenditures:	\$132,735	-\$873	\$
Ratio of Fund Balance to Expenditures:	333.90%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$720,696	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$28	\$15,856	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$951,166	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$3,787,157	\$11,280,823	\$
Per Capita Debt:	\$146	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,260,535	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$48	\$150,849	\$
Revenue Collected During FY 15:	\$1,619,635	\$4,768,261	\$
Expenditures During FY 15:	\$1,509,128	\$4,603,712	\$
Per Capita Revenue:	\$62	\$44,739	\$
Per Capita Expenditures:	\$58	\$45,630	\$
Operating Income (loss):	\$110,507	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	78.73%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$1,188,127	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$46	\$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: **Kinmundy-Meecham #3 Multi Township Tax Assessment District**

Unit Code: 058/050/24 County: Marion

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$43,989

Equalized Assessed Valuation: \$18,687,950

Population: 1,561

Employees:

Full Time: 1

Part Time:

Salaries Paid: \$7,388

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$82,554	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$53	\$15,892	\$9
Revenue Collected During FY 15:	\$15,937	\$68,071	\$17,445
Expenditures During FY 15:	\$11,792	\$68,944	\$15,615
Per Capita Revenue:	\$10	\$399	\$6
Per Capita Expenditures:	\$8	\$405	\$6
Revenues over (under) Expenditures:	\$4,145	-\$873	\$
Ratio of Fund Balance to Expenditures:	735.24%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$86,699	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$56	\$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: **Knox Co Soil And Water Conservation District**

Unit Code: **048/010/17** County: **Knox**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$279,064**

Equalized Assessed Valuation: **\$731,426,276**

Population: **52,069**

Employees:

 Full Time: **1**

 Part Time: **1**

 Salaries Paid: **\$63,437**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$280,318	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$5	\$15,892	\$9
Revenue Collected During FY 15:	\$272,209	\$68,071	\$17,445
Expenditures During FY 15:	\$279,758	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$5	\$405	\$6
Revenues over (under) Expenditures:	-\$7,549	-\$873	\$
Ratio of Fund Balance to Expenditures:	97.50%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$272,769	\$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:	\$15,139	\$5,266	\$
Total Unrestricted Net Assets:	\$255,052	\$70,275	\$



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: **Knox County Exposition and Auditorium Authority**

Unit Code: 048/005/09 County: Knox

Fiscal Year End: 12/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$356,558

Equalized Assessed Valuation: \$

Population: 51,441

Employees:

 Full Time: 4

 Part Time:

 Salaries Paid: \$117,671

Blended Component Units

Number Submitted = 1

ORPHEUM THEATRE OF GALESBURG, IL N

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:	\$1	\$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:	\$1	-\$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:	\$	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$71,715	\$11,280,823	\$
Per Capita Debt:	\$1	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,959,175	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$38	\$150,849	\$
Revenue Collected During FY 15:	\$422,284	\$4,768,261	\$
Expenditures During FY 15:	\$356,557	\$4,603,712	\$
Per Capita Revenue:	\$8	\$44,739	\$
Per Capita Expenditures:	\$7	\$45,630	\$
Operating Income (loss):	\$65,727	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	567.90%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$2,024,902	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$39	\$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: **Knox County South Multi Township Tax Assessment District**

Unit Code: **048/080/24** County: **Knox**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$110,500**

Equalized Assessed Valuation: **\$202,239,889**

Population: **14,500**

Employees:

 Full Time: **2**

 Part Time: **4**

 Salaries Paid: **\$77,879**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$156,580	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$11	\$15,892	\$9
Revenue Collected During FY 15:	\$41,550	\$68,071	\$17,445
Expenditures During FY 15:	\$97,849	\$68,944	\$15,615
Per Capita Revenue:	\$3	\$399	\$6
Per Capita Expenditures:	\$7	\$405	\$6
Revenues over (under) Expenditures:	-\$56,299	-\$873	\$
Ratio of Fund Balance to Expenditures:	102.49%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$100,281	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$7	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

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:	-\$18,635	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	-\$3	\$15,892	\$9
Revenue Collected During FY 15:	\$471,979	\$68,071	\$17,445
Expenditures During FY 15:	\$572,733	\$68,944	\$15,615
Per Capita Revenue:	\$76	\$399	\$6
Per Capita Expenditures:	\$92	\$405	\$6
Revenues over (under) Expenditures:	-\$100,754	-\$873	\$
Ratio of Fund Balance to Expenditures:	-20.85%	78087.84%	108.55%
Ending Fund Balance for FY 15:	-\$119,389	\$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:	\$2,978	\$5,266	\$
Total Unrestricted Net Assets:	-\$157,565	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$278,317	\$11,280,823	\$
Per Capita Debt:	\$45	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$10,859,165	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$1,751	\$150,849	\$
Revenue Collected During FY 15:	\$1,671,963	\$4,768,261	\$
Expenditures During FY 15:	\$1,350,561	\$4,603,712	\$
Per Capita Revenue:	\$270	\$44,739	\$
Per Capita Expenditures:	\$218	\$45,630	\$
Operating Income (loss):	\$321,402	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	827.85%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$11,180,567	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$1,803	\$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: **Lake Bank-Two Mile Grove Cemetery District**

Unit Code: **054/010/04** County: **Logan**

Fiscal Year End: **7/1/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$31,693**

Equalized Assessed Valuation: **\$22,970,000**

Population: **785**

Employees:

 Full Time: **1**

 Part Time: **1**

 Salaries Paid: **\$4,706**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$50,617	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$64	\$15,892	\$9
Revenue Collected During FY 15:	\$16,822	\$68,071	\$17,445
Expenditures During FY 15:	\$14,035	\$68,944	\$15,615
Per Capita Revenue:	\$21	\$399	\$6
Per Capita Expenditures:	\$18	\$405	\$6
Revenues over (under) Expenditures:	\$2,787	-\$873	\$
Ratio of Fund Balance to Expenditures:	380.51%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$53,404	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$68	\$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: **Lake Bluff Mosquito Abatement District**

Unit Code: 049/020/11 County: Lake

Fiscal Year End: 6/30/2015

Accounting Method: Cash

Appropriation or Budget: \$173,200

Equalized Assessed Valuation: \$641,176,734

Population: 13,675

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:	\$260,472	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$19	\$15,892	\$9
Revenue Collected During FY 15:	\$99,873	\$68,071	\$17,445
Expenditures During FY 15:	\$133,166	\$68,944	\$15,615
Per Capita Revenue:	\$7	\$399	\$6
Per Capita Expenditures:	\$10	\$405	\$6
Revenues over (under) Expenditures:	-\$33,293	-\$873	\$
Ratio of Fund Balance to Expenditures:	170.60%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$227,179	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$17	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$283,479,764	\$23,843,448	\$1,065,582
Per Capita Debt:	\$402	\$207	\$10
General Obligation Debt over EAV:	1.24%	31.51%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$20,789,327	\$1,630,147	\$
Per Capita Beginning Retained Earnings for FY 15:	\$29	\$12	\$
Revenue Collected During FY 15:	\$3,809,833	\$298,400	\$
Expenditures During FY 15:	\$4,381,638	\$300,093	\$
Per Capita Revenue:	\$5	\$3	\$
Per Capita Expenditures:	\$6	\$3	\$
Operating Income (loss):	-\$571,805	-\$1,692	\$
Ratio of Retained Earnings to Expenditures:	442.96%	240.55%	0.00%
Ending Retained Earnings for FY 15:	\$19,408,995	\$1,627,489	\$
Per Capita Ending Retained Earnings:	\$28	\$12	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lake Fork-Laenna-Aetna #1 Multi Township Tax Assessment District**

Unit Code: 054/005/24 County: Logan

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$7,840

Equalized Assessed Valuation: \$26,400,000

Population: 1,400

Employees:

 Full Time:

 Part Time: 6

 Salaries Paid: \$450

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$17,465	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$12	\$15,892	\$9
Revenue Collected During FY 15:	\$7,371	\$68,071	\$17,445
Expenditures During FY 15:	\$5,358	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$4	\$405	\$6
Revenues over (under) Expenditures:	\$2,013	-\$873	\$
Ratio of Fund Balance to Expenditures:	363.53%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$19,478	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$14	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lake Marian River Conservancy District**

Unit Code: 045/010/14 County: Kane

Fiscal Year End: 6/30/2015

Accounting Method: Cash

Appropriation or Budget: \$187,634

Equalized Assessed Valuation: \$16,372,615

Population: 1,870

Employees:

 Full Time:

 Part Time: 1

 Salaries Paid: \$7

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$177,786	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$95	\$15,892	\$9
Revenue Collected During FY 15:	\$20,961	\$68,071	\$17,445
Expenditures During FY 15:	\$4,439	\$68,944	\$15,615
Per Capita Revenue:	\$11	\$399	\$6
Per Capita Expenditures:	\$2	\$405	\$6
Revenues over (under) Expenditures:	\$16,522	-\$873	\$
Ratio of Fund Balance to Expenditures:	4377.29%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$194,308	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$104	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$194,214	\$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: **Lake Mattoon Water Service District**

Unit Code: 018/010/19 County: Cumberland

Fiscal Year End: 8/31/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$163,550

Equalized Assessed Valuation: \$

Population: 500

Employees:

 Full Time: 1

 Part Time: 2

 Salaries Paid: \$37,673

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:	\$600.155	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$1.200	\$150,849	\$
Revenue Collected During FY 15:	\$162.977	\$4,768,261	\$
Expenditures During FY 15:	\$185.673	\$4,603,712	\$
Per Capita Revenue:	\$326	\$44,739	\$
Per Capita Expenditures:	\$371	\$45,630	\$
Operating Income (loss):	-\$22.696	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	311.01%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$577.459	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$1.155	\$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:	\$4,965,000	\$11,280,823	\$
Per Capita Debt:	\$160	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$44,148,922	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$1.424	\$150,849	\$
Revenue Collected During FY 15:	\$3,945,071	\$4,768,261	\$
Expenditures During FY 15:	\$4,356,920	\$4,603,712	\$
Per Capita Revenue:	\$127	\$44,739	\$
Per Capita Expenditures:	\$141	\$45,630	\$
Operating Income (loss):	-\$411,849	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	1013.99%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$44,178,610	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$1.425	\$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:	\$2,089,381	\$13,056,175	\$2,902,804
Per Capita Beginning Fund Balance:	\$91	\$311	\$33
Revenue Collected During FY 15:	\$3,134,832	\$11,270,026	\$4,233,234
Expenditures During FY 15:	\$2,642,833	\$10,959,768	\$3,857,467
Per Capita Revenue:	\$136	\$413	\$39
Per Capita Expenditures:	\$115	\$396	\$42
Revenues over (under) Expenditures:	\$491,999	\$310,258	\$129,555
Ratio of Fund Balance to Expenditures:	93.97%	152.70%	83.50%
Ending Fund Balance for FY 15:	\$2,483,561	\$14,248,071	\$3,016,980
Per Capita Ending Fund Balance:	\$108	\$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:	\$4,129,462	\$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:	\$11,724,292	\$23,843,448	\$1,065,582
Per Capita Debt:	\$509	\$207	\$10
General Obligation Debt over EAV:	0.00%	31.51%	0.00%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lakeside Water District Public Water District		
Unit Code:	039/005/37	County:	Jackson
Fiscal Year End:	9/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$520,633		
Equalized Assessed Valuation:	\$1		
Population:	2,000		
Employees:			
Full Time:	2		
Part Time:	1		
Salaries Paid:	\$67,655		

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:	\$916,000	\$11,280,823	\$
Per Capita Debt:	\$458	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,056,601	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$1.028	\$150,849	\$
Revenue Collected During FY 15:	\$625,460	\$4,768,261	\$
Expenditures During FY 15:	\$520,633	\$4,603,712	\$
Per Capita Revenue:	\$313	\$44,739	\$
Per Capita Expenditures:	\$260	\$45,630	\$
Operating Income (loss):	\$104,827	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	415.15%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$2,161,428	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$1.081	\$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: **Lamotte-Montgomery Multi
Township Tax Assessment District**

Unit Code: 017/010/24 County: Crawford

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$18,489

Equalized Assessed Valuation: \$41,568,518

Population: 4,008

Employees:

 Full Time:

 Part Time: 8

 Salaries Paid: \$8,700

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$17,121	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$4	\$15,892	\$9
Revenue Collected During FY 15:	\$16,879	\$68,071	\$17,445
Expenditures During FY 15:	\$12,118	\$68,944	\$15,615
Per Capita Revenue:	\$4	\$399	\$6
Per Capita Expenditures:	\$3	\$405	\$6
Revenues over (under) Expenditures:	\$4,761	-\$873	\$
Ratio of Fund Balance to Expenditures:	180.57%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$21,882	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$5	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lanesville-Illiopolis Multi Township Tax Assessment District**

Unit Code: 083/030/24 County: Sangamon

Fiscal Year End: 12/31/2015

Accounting Method: Cash

Appropriation or Budget: \$25,155

Equalized Assessed Valuation: \$42,110,191

Population: 1,510

Employees:

 Full Time:

 Part Time: 4

 Salaries Paid: \$9,905

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$61,592	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$41	\$15,892	\$9
Revenue Collected During FY 15:	\$17,406	\$68,071	\$17,445
Expenditures During FY 15:	\$19,725	\$68,944	\$15,615
Per Capita Revenue:	\$12	\$399	\$6
Per Capita Expenditures:	\$13	\$405	\$6
Revenues over (under) Expenditures:	-\$2,319	-\$873	\$
Ratio of Fund Balance to Expenditures:	300.50%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$59,273	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$39	\$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: **Lawndale Street Lighting District**

Unit Code: **054/020/18** County: **Logan**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$7,750**

Equalized Assessed Valuation: **\$1,109,040**

Population: **120**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$18,412	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$153	\$15,892	\$9
Revenue Collected During FY 15:	\$7,821	\$68,071	\$17,445
Expenditures During FY 15:	\$2,914	\$68,944	\$15,615
Per Capita Revenue:	\$65	\$399	\$6
Per Capita Expenditures:	\$24	\$405	\$6
Revenues over (under) Expenditures:	\$4,907	-\$873	\$
Ratio of Fund Balance to Expenditures:	800.24%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$23,319	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$194	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$23,319	\$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:

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:	\$13,512	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$23	\$15,892	\$9
Revenue Collected During FY 15:	\$9,371	\$68,071	\$17,445
Expenditures During FY 15:	\$12,497	\$68,944	\$15,615
Per Capita Revenue:	\$16	\$399	\$6
Per Capita Expenditures:	\$21	\$405	\$6
Revenues over (under) Expenditures:	-\$3,126	-\$873	\$
Ratio of Fund Balance to Expenditures:	83.11%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$10,386	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$18	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **052/010/17** County: **Lee**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$117,330**

Equalized Assessed Valuation: **\$713,498,160**

Population: **34,858**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$68,161**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$142,311	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$4	\$15,892	\$9
Revenue Collected During FY 15:	\$84,359	\$68,071	\$17,445
Expenditures During FY 15:	\$109,215	\$68,944	\$15,615
Per Capita Revenue:	\$2	\$399	\$6
Per Capita Expenditures:	\$3	\$405	\$6
Revenues over (under) Expenditures:	-\$24,856	-\$873	\$
Ratio of Fund Balance to Expenditures:	107.54%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$117,455	\$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:	\$13,872	\$9,176	\$
Total Unreserved Funds:	\$103,583	\$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: **Leef-New Douglas Multi Township
Tax Assessment District**

Unit Code: **057/010/24** County: **Madison**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$12,111**

Equalized Assessed Valuation: **\$21,920,790**

Population: **1,137**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$4,950**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$5,135	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$5	\$15,892	\$9
Revenue Collected During FY 15:	\$9,058	\$68,071	\$17,445
Expenditures During FY 15:	\$11,941	\$68,944	\$15,615
Per Capita Revenue:	\$8	\$399	\$6
Per Capita Expenditures:	\$11	\$405	\$6
Revenues over (under) Expenditures:	-\$2,883	-\$873	\$
Ratio of Fund Balance to Expenditures:	18.86%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$2,252	\$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: **Leroy-Manchester Multi Township
Tax Assessment District**

Unit Code: 004/025/24 County: Boone

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$18,963

Equalized Assessed Valuation: \$40,220,500

Population: 1,450

Employees:

Full Time:

Part Time: 5

Salaries Paid: \$6,813

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$24,567	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$17	\$15,892	\$9
Revenue Collected During FY 15:	\$16,209	\$68,071	\$17,445
Expenditures During FY 15:	\$11,932	\$68,944	\$15,615
Per Capita Revenue:	\$11	\$399	\$6
Per Capita Expenditures:	\$8	\$405	\$6
Revenues over (under) Expenditures:	\$4,277	-\$873	\$
Ratio of Fund Balance to Expenditures:	241.74%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$28,844	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$20	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Levan-Degonia-Fountain Bluff-Kinkaid Multi Township Tax**

Unit Code: **039/020/24** County: **Jackson**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$47,468**

Equalized Assessed Valuation: **\$28,229,993**

Population: **1,697**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$16,000**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$20,044	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$12	\$15,892	\$9
Revenue Collected During FY 15:	\$27,424	\$68,071	\$17,445
Expenditures During FY 15:	\$24,194	\$68,944	\$15,615
Per Capita Revenue:	\$16	\$399	\$6
Per Capita Expenditures:	\$14	\$405	\$6
Revenues over (under) Expenditures:	\$3,230	-\$873	\$
Ratio of Fund Balance to Expenditures:	96.20%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$23,274	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$14	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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: **Lick Creek Public Water Service District**

Unit Code: 091/010/19 County: Union

Fiscal Year End: 12/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$509,024

Equalized Assessed Valuation: \$1

Population: 2,000

Employees:

 Full Time: 2

 Part Time: 2

 Salaries Paid: \$118,931

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:	\$183,415	\$11,280,823	\$
Per Capita Debt:	\$92	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$771.616	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$386	\$150,849	\$
Revenue Collected During FY 15:	\$467.994	\$4,768,261	\$
Expenditures During FY 15:	\$509.024	\$4,603,712	\$
Per Capita Revenue:	\$234	\$44,739	\$
Per Capita Expenditures:	\$255	\$45,630	\$
Operating Income (loss):	-\$41.030	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	139.22%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$708.652	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$354	\$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: **Limestone-Walters Public Water Service District**

Unit Code: **072/020/19** County: **Peoria**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$359,400**

Equalized Assessed Valuation: **\$46,762,026**

Population: **1,410**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,792,040	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$1,980	\$150,849	\$
Revenue Collected During FY 15:	\$294,302	\$4,768,261	\$
Expenditures During FY 15:	\$312,921	\$4,603,712	\$
Per Capita Revenue:	\$209	\$44,739	\$
Per Capita Expenditures:	\$222	\$45,630	\$
Operating Income (loss):	-\$18,619	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	886.30%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$2,773,421	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$1,967	\$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: **Lindenhurst Sanitary District**

Unit Code: **049/040/16** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,925,560**

Equalized Assessed Valuation: **\$288,824,598**

Population: **15,000**

Employees:

 Full Time:

 Part Time: **3**

 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:	\$	\$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:	\$11,609,292	\$11,280,823	\$
Per Capita Debt:	\$774	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$12,332,922	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$822	\$150,849	\$
Revenue Collected During FY 15:	\$304,355	\$4,768,261	\$
Expenditures During FY 15:	\$901,851	\$4,603,712	\$
Per Capita Revenue:	\$20	\$44,739	\$
Per Capita Expenditures:	\$60	\$45,630	\$
Operating Income (loss):	-\$597,496	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	1301.26%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$11,735,426	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$782	\$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:	\$95,000	\$11,280,823	\$
Per Capita Debt:	\$14	\$87,267	\$
General Obligation Debt over 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: **Livingston Co Soil And Water Conservation District**

Unit Code: **053/010/17** County: **Livingston**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$153,940**

Equalized Assessed Valuation: **\$678,071,672**

Population: **37,695**

Employees:

 Full Time: **2**

 Part Time: **1**

 Salaries Paid: **\$77,736**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$197,514	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$5	\$15,892	\$9
Revenue Collected During FY 15:	\$201,228	\$68,071	\$17,445
Expenditures During FY 15:	\$174,205	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$5	\$405	\$6
Revenues over (under) Expenditures:	\$27,023	-\$873	\$
Ratio of Fund Balance to Expenditures:	128.89%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$224,537	\$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:	\$224,537	\$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: **Loami-Maxwell-Talkington Multi Township Tax Assessment District**

Unit Code: **083/040/24** County: **Sangamon**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$74,302**

Equalized Assessed Valuation: **\$34,467,558**

Population: **1,600**

Employees:

 Full Time: **1**

 Part Time: **3**

 Salaries Paid: **\$11,500**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$23,713	\$68,071	\$17,445
Expenditures During FY 15:	\$21,829	\$68,944	\$15,615
Per Capita Revenue:	\$15	\$399	\$6
Per Capita Expenditures:	\$14	\$405	\$6
Revenues over (under) Expenditures:	\$1,884	-\$873	\$
Ratio of Fund Balance to Expenditures:	8.63%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$1,884	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$1	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lockport Heights Sanitary District**

Unit Code: **099/020/16** County: **Will**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$244,500**

Equalized Assessed Valuation: **\$14,681,587**

Population: **25,000**

Employees:

 Full Time: **3**

 Part Time:

 Salaries Paid: **\$10,872**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$91,422	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$4	\$15,892	\$9
Revenue Collected During FY 15:	\$125,683	\$68,071	\$17,445
Expenditures During FY 15:	\$112,062	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$4	\$405	\$6
Revenues over (under) Expenditures:	\$13,621	-\$873	\$
Ratio of Fund Balance to Expenditures:	93.74%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$105,043	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$4	\$15,856	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$180,826	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$35,485	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$35	\$15,892	\$9
Revenue Collected During FY 15:	\$10,698	\$68,071	\$17,445
Expenditures During FY 15:	\$2,536	\$68,944	\$15,615
Per Capita Revenue:	\$11	\$399	\$6
Per Capita Expenditures:	\$3	\$405	\$6
Revenues over (under) Expenditures:	\$8,162	-\$873	\$
Ratio of Fund Balance to Expenditures:	1721.10%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$43,647	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$44	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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: **Logan County Cemetery District**

Unit Code: **054/020/04** County: **Logan**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$412,693**

Equalized Assessed Valuation: **\$439,803,668**

Population: **29,494**

Employees:

 Full Time: **6**

 Part Time: **5**

 Salaries Paid: **\$169,857**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$438,442	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$15	\$15,892	\$9
Revenue Collected During FY 15:	\$396,940	\$68,071	\$17,445
Expenditures During FY 15:	\$385,989	\$68,944	\$15,615
Per Capita Revenue:	\$13	\$399	\$6
Per Capita Expenditures:	\$13	\$405	\$6
Revenues over (under) Expenditures:	\$10,951	-\$873	\$
Ratio of Fund Balance to Expenditures:	116.43%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$449,393	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$15	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,784	\$9,176	\$
Total Unreserved Funds:	\$447,609	\$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: **Logan-Trivoli #4 Multi Township
Tax Assessment District**

Unit Code: **072/025/24** County: **Peoria**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$21,610**

Equalized Assessed Valuation: **\$84,155,265**

Population: **4,213**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$11,810**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$23,556	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$6	\$15,892	\$9
Revenue Collected During FY 15:	\$15,261	\$68,071	\$17,445
Expenditures During FY 15:	\$16,122	\$68,944	\$15,615
Per Capita Revenue:	\$4	\$399	\$6
Per Capita Expenditures:	\$4	\$405	\$6
Revenues over (under) Expenditures:	-\$861	-\$873	\$
Ratio of Fund Balance to Expenditures:	140.77%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$22,695	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$5	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Long Point-Amity #3 Multi Township Tax Assessment District**

Unit Code: 053/015/24 County: Livingston

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$11,090

Equalized Assessed Valuation: \$28,679,847

Population: 1,364

Employees:

Full Time:

Part Time: 4

Salaries Paid: \$9,129

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$9,820	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$7	\$15,892	\$9
Revenue Collected During FY 15:	\$9,618	\$68,071	\$17,445
Expenditures During FY 15:	\$12,676	\$68,944	\$15,615
Per Capita Revenue:	\$7	\$399	\$6
Per Capita Expenditures:	\$9	\$405	\$6
Revenues over (under) Expenditures:	-\$3,058	-\$873	\$
Ratio of Fund Balance to Expenditures:	53.34%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$6,762	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$5	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Loran-Jefferson Multi Township
Tax Assessment District**

Unit Code: 089/010/24 County: Stephenson

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$7,590

Equalized Assessed Valuation: \$29,675,117

Population: 1,712

Employees:

 Full Time:

 Part Time: 4

 Salaries Paid: \$440

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$3,603	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$2	\$15,892	\$9
Revenue Collected During FY 15:	\$9,101	\$68,071	\$17,445
Expenditures During FY 15:	\$5,518	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$3	\$405	\$6
Revenues over (under) Expenditures:	\$3,583	-\$873	\$
Ratio of Fund Balance to Expenditures:	130.23%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$7,186	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$4	\$15,856	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$7,186	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,989,486	\$11,280,823	\$
Per Capita Debt:	\$1,410	\$87,267	\$
General Obligation Debt over EAV:	7.89%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$446,992	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$317	\$150,849	\$
Revenue Collected During FY 15:	\$657,540	\$4,768,261	\$
Expenditures During FY 15:	\$352,149	\$4,603,712	\$
Per Capita Revenue:	\$466	\$44,739	\$
Per Capita Expenditures:	\$250	\$45,630	\$
Operating Income (loss):	\$305,391	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	213.65%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$752,383	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$533	\$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: **Lost Nation New Landing River Conservancy District**

Unit Code: 071/010/14 County: Ogle

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$612,165

Equalized Assessed Valuation: \$16,183,833

Population: 1,000

Employees:

 Full Time:

 Part Time: 1

 Salaries Paid: \$18,481

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$116,259	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$116	\$15,892	\$9
Revenue Collected During FY 15:	\$470,056	\$68,071	\$17,445
Expenditures During FY 15:	\$479,789	\$68,944	\$15,615
Per Capita Revenue:	\$470	\$399	\$6
Per Capita Expenditures:	\$480	\$405	\$6
Revenues over (under) Expenditures:	-\$9,733	-\$873	\$
Ratio of Fund Balance to Expenditures:	22.20%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$106,526	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$107	\$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:	\$106,526	\$70,275	\$



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: **Lovejoy-Milford-Prairie Green-Stockland Multi Township Tax**

Unit Code: **038/050/24** County: **Iroquois**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$31,950**

Equalized Assessed Valuation: **\$40,993,492**

Population: **3,149**

Employees:

 Full Time:

 Part Time: **9**

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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$43,122	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$14	\$15,892	\$9
Revenue Collected During FY 15:	\$30,857	\$68,071	\$17,445
Expenditures During FY 15:	\$24,830	\$68,944	\$15,615
Per Capita Revenue:	\$10	\$399	\$6
Per Capita Expenditures:	\$8	\$405	\$6
Revenues over (under) Expenditures:	\$6,027	-\$873	\$
Ratio of Fund Balance to Expenditures:	197.94%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$49,149	\$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:	\$49,149	\$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: **Lusk Creek River Conservancy District**

Unit Code: 076/020/14 County: Pope

Fiscal Year End: 4/30/2015

Accounting Method: Cash

Appropriation or Budget: \$7,590

Equalized Assessed Valuation: \$18,413,348

Population: 4,470

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$136,618	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$31	\$15,892	\$9
Revenue Collected During FY 15:	\$8,545	\$68,071	\$17,445
Expenditures During FY 15:	\$1,638	\$68,944	\$15,615
Per Capita Revenue:	\$2	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$6,907	-\$873	\$
Ratio of Fund Balance to Expenditures:	8762.21%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$143,525	\$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:	\$143,525	\$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: **Lyman-Wall-Peach Orchard-Sullivant #2 Multi Township Tax**

Unit Code: 027/035/24 County: Ford

Fiscal Year End: 12/31/2015

Accounting Method: Cash

Appropriation or Budget: \$17,755

Equalized Assessed Valuation: \$39,606,274

Population: 2,004

Employees:

 Full Time:

 Part Time: 9

 Salaries Paid: \$6,565

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$9,313	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$5	\$15,892	\$9
Revenue Collected During FY 15:	\$12,600	\$68,071	\$17,445
Expenditures During FY 15:	\$11,365	\$68,944	\$15,615
Per Capita Revenue:	\$6	\$399	\$6
Per Capita Expenditures:	\$6	\$405	\$6
Revenues over (under) Expenditures:	\$1,235	-\$873	\$
Ratio of Fund Balance to Expenditures:	92.81%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$10,548	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$5	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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