



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:	\$261,091	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$162	\$15,892	\$9
Revenue Collected During FY 15:	\$31,622	\$68,071	\$17,445
Expenditures During FY 15:	\$8,209	\$68,944	\$15,615
Per Capita Revenue:	\$20	\$399	\$6
Per Capita Expenditures:	\$5	\$405	\$6
Revenues over (under) Expenditures:	\$23,413	-\$873	\$
Ratio of Fund Balance to Expenditures:	3465.76%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$284,504	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$177	\$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: **Macomb Airport Authority**

Unit Code: **062/010/03** County: **Mcdonough**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$694,575**

Equalized Assessed Valuation: **\$187,734,775**

Population: **21,500**

Employees:

 Full Time: **2**

 Part Time:

 Salaries Paid: **\$64,586**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$1	\$68,071	\$17,445
Expenditures During FY 15:	\$1	\$68,944	\$15,615
Per Capita Revenue:	\$	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$	-\$873	\$
Ratio of Fund Balance to Expenditures:	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:	\$790,000	\$11,280,823	\$
Per Capita Debt:	\$37	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$3,763,338	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$175	\$150,849	\$
Revenue Collected During FY 15:	\$379,236	\$4,768,261	\$
Expenditures During FY 15:	\$638,481	\$4,603,712	\$
Per Capita Revenue:	\$18	\$44,739	\$
Per Capita Expenditures:	\$30	\$45,630	\$
Operating Income (loss):	-\$259,245	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	548.82%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$3,504,093	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$163	\$149,686	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Macon Mosquito Abatement District**

Unit Code: **055/010/11** County: **Macon**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$404,700**

Equalized Assessed Valuation: **\$1,010,391,893**

Population: **108,350**

Employees:

Full Time: **2**

Part Time: **13**

Salaries Paid: **\$144,892**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$546,284	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$5	\$15,892	\$9
Revenue Collected During FY 15:	\$398,699	\$68,071	\$17,445
Expenditures During FY 15:	\$344,351	\$68,944	\$15,615
Per Capita Revenue:	\$4	\$399	\$6
Per Capita Expenditures:	\$3	\$405	\$6
Revenues over (under) Expenditures:	\$54,348	-\$873	\$
Ratio of Fund Balance to Expenditures:	174.42%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$600,632	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$6	\$15,856	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$287,179	\$5,266	\$
Total Unrestricted Net Assets:	\$313,453	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending 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:	\$432,452	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$4	\$15,892	\$9
Revenue Collected During FY 15:	\$326,833	\$68,071	\$17,445
Expenditures During FY 15:	\$350,099	\$68,944	\$15,615
Per Capita Revenue:	\$3	\$399	\$6
Per Capita Expenditures:	\$3	\$405	\$6
Revenues over (under) Expenditures:	-\$23,266	-\$873	\$
Ratio of Fund Balance to Expenditures:	116.88%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$409,186	\$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:	\$303,360	\$5,266	\$
Total Unrestricted Net Assets:	\$104,531	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



STATE OF ILLINOIS
 COMPTROLLER
 SUSANA A. MENDOZA

FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Macon County Conservation District	
Unit Code:	055/010/20	County: Macon
Fiscal Year End:	3/31/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$3,109,878	
Equalized Assessed Valuation:	\$1,568,447,502	
Population:	75,407	
Employees:		
Full Time:	14	
Part Time:	24	
Salaries Paid:	\$1,003,161	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$3,002,163	\$13,056,175	\$2,902,804
Per Capita Beginning Fund Balance:	\$40	\$311	\$33
Revenue Collected During FY 15:	\$2,173,279	\$11,270,026	\$4,233,234
Expenditures During FY 15:	\$1,957,973	\$10,959,768	\$3,857,467
Per Capita Revenue:	\$29	\$413	\$39
Per Capita Expenditures:	\$26	\$396	\$42
Revenues over (under) Expenditures:	\$215,306	\$310,258	\$129,555
Ratio of Fund Balance to Expenditures:	169.78%	152.70%	83.50%
Ending Fund Balance for FY 15:	\$3,324,210	\$14,248,071	\$3,016,980
Per Capita Ending Fund Balance:	\$44	\$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:	\$765,362	\$6,067,687	\$257,690
Total Unrestricted Net Assets:	\$2,607,574	\$4,429,284	\$2,233,135



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **056/010/17** County: **Macoupin**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$348,560**

Equalized Assessed Valuation: **\$587,457,897**

Population: **47,765**

Employees:

 Full Time: **1**

 Part Time:

 Salaries Paid: **\$46,438**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$180,768	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$4	\$15,892	\$9
Revenue Collected During FY 15:	\$399,652	\$68,071	\$17,445
Expenditures During FY 15:	\$348,560	\$68,944	\$15,615
Per Capita Revenue:	\$8	\$399	\$6
Per Capita Expenditures:	\$7	\$405	\$6
Revenues over (under) Expenditures:	\$51,092	-\$873	\$
Ratio of Fund Balance to Expenditures:	66.52%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$231,859	\$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:	\$95,209	\$5,266	\$
Total Unrestricted Net Assets:	\$136,650	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$47,697	\$11,280,823	\$
Per Capita Debt:	\$1	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

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



FISCAL 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

Number Submitted = 1

Agency for Community Transit

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$32,609,191	\$13,056,175	\$2,902,804
Per Capita Beginning Fund Balance:	\$122	\$311	\$33
Revenue Collected During FY 15:	\$30,543,558	\$11,270,026	\$4,233,234
Expenditures During FY 15:	\$27,220,511	\$10,959,768	\$3,857,467
Per Capita Revenue:	\$115	\$413	\$39
Per Capita Expenditures:	\$102	\$396	\$42
Revenues over (under) Expenditures:	\$3,323,047	\$310,258	\$129,555
Ratio of Fund Balance to Expenditures:	132.00%	152.70%	83.50%
Ending Fund Balance for FY 15:	\$35,932,238	\$14,248,071	\$3,016,980
Per Capita Ending Fund Balance:	\$135	\$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:	\$10,153,027	\$6,067,687	\$257,690
Total Unrestricted Net Assets:	\$25,779,211	\$4,429,284	\$2,233,135



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$13,862,203	\$1,630,147	\$
Per Capita Beginning Retained Earnings for FY 15:	\$52	\$12	\$
Revenue Collected During FY 15:	\$1,712,616	\$298,400	\$
Expenditures During FY 15:	\$162,122	\$300,093	\$
Per Capita Revenue:	\$6	\$3	\$
Per Capita Expenditures:	\$1	\$3	\$
Operating Income (loss):	\$1,550,494	-\$1,692	\$
Ratio of Retained Earnings to Expenditures:	9506.85%	240.55%	0.00%
Ending Retained Earnings for FY 15:	\$15,412,697	\$1,627,489	\$
Per Capita Ending Retained Earnings:	\$58	\$12	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **057/010/17** County: **Madison**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$120,900**

Equalized Assessed Valuation: **\$4,981,401,698**

Population: **266,205**

Employees:

 Full Time: **2**

 Part Time:

 Salaries Paid: **\$86,232**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$269,893	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$1	\$15,892	\$9
Revenue Collected During FY 15:	\$136,087	\$68,071	\$17,445
Expenditures During FY 15:	\$141,224	\$68,944	\$15,615
Per Capita Revenue:	\$1	\$399	\$6
Per Capita Expenditures:	\$1	\$405	\$6
Revenues over (under) Expenditures:	-\$5,137	-\$873	\$
Ratio of Fund Balance to Expenditures:	187.47%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$264,756	\$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:	\$20,374	\$5,266	\$
Total Unrestricted Net Assets:	\$242,772	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

Unit Code: **019/015/24** County: **Dekalb**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$23,821**

Equalized Assessed Valuation: **\$55,869,828**

Population: **1,939**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$8,600**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$10,822	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$6	\$15,892	\$9
Revenue Collected During FY 15:	\$12,986	\$68,071	\$17,445
Expenditures During FY 15:	\$10,738	\$68,944	\$15,615
Per Capita Revenue:	\$7	\$399	\$6
Per Capita Expenditures:	\$6	\$405	\$6
Revenues over (under) Expenditures:	\$2,248	-\$873	\$
Ratio of Fund Balance to Expenditures:	121.71%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$13,069	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$7	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Manlius-Greenville #2 Multi Township Tax Assessment District**

Unit Code: **006/040/24** County: **Bureau**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,150**

Equalized Assessed Valuation: **\$24,706,493**

Population: **348**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$5,500**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,355	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$7	\$15,892	\$9
Revenue Collected During FY 15:	\$10,050	\$68,071	\$17,445
Expenditures During FY 15:	\$8,932	\$68,944	\$15,615
Per Capita Revenue:	\$29	\$399	\$6
Per Capita Expenditures:	\$26	\$405	\$6
Revenues over (under) Expenditures:	\$1,118	-\$873	\$
Ratio of Fund Balance to Expenditures:	38.88%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$3,473	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$10	\$15,856	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$13,475	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

Unit Code: **046/010/24** County: **Kankakee**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$250,408**

Equalized Assessed Valuation: **\$265,630,245**

Population: **12,064**

Employees:

 Full Time: **1**

 Part Time: **6**

 Salaries Paid: **\$59,463**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$219,047	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$18	\$15,892	\$9
Revenue Collected During FY 15:	\$178,503	\$68,071	\$17,445
Expenditures During FY 15:	\$188,616	\$68,944	\$15,615
Per Capita Revenue:	\$15	\$399	\$6
Per Capita Expenditures:	\$16	\$405	\$6
Revenues over (under) Expenditures:	-\$10,113	-\$873	\$
Ratio of Fund Balance to Expenditures:	110.77%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$208,934	\$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:	\$208,934	\$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: **Marengo Rescue Squad District**

Unit Code: **063/001/27** County: **Mchenry**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,564,162**

Equalized Assessed Valuation: **\$303,618,423**

Population: **18,500**

Employees:

Full Time:	14
Part Time:	38
Salaries Paid:	\$930,224

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,540,704	\$13,056,175	\$2,902,804
Per Capita Beginning Fund Balance:	\$83	\$311	\$33
Revenue Collected During FY 15:	\$1,646,520	\$11,270,026	\$4,233,234
Expenditures During FY 15:	\$1,608,709	\$10,959,768	\$3,857,467
Per Capita Revenue:	\$89	\$413	\$39
Per Capita Expenditures:	\$87	\$396	\$42
Revenues over (under) Expenditures:	\$37,811	\$310,258	\$129,555
Ratio of Fund Balance to Expenditures:	95.71%	152.70%	83.50%
Ending Fund Balance for FY 15:	\$1,539,659	\$14,248,071	\$3,016,980
Per Capita Ending Fund Balance:	\$83	\$332	\$38

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,067,687	\$257,690
Total Unrestricted Net Assets:	\$1,220,769	\$4,429,284	\$2,233,135



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **058/010/17** County: **Marion**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$82,893**

Equalized Assessed Valuation: **\$389,500,444**

Population: **38,571**

Employees:

 Full Time: **1**

 Part Time:

 Salaries Paid: **\$51,572**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$579,951	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$15	\$15,892	\$9
Revenue Collected During FY 15:	\$82,893	\$68,071	\$17,445
Expenditures During FY 15:	\$89,792	\$68,944	\$15,615
Per Capita Revenue:	\$2	\$399	\$6
Per Capita Expenditures:	\$2	\$405	\$6
Revenues over (under) Expenditures:	-\$6,899	-\$873	\$
Ratio of Fund Balance to Expenditures:	639.44%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$574,164	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$15	\$15,856	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$39,815	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

Unit Code: **059/010/14** County: **Marshall**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$50,000**

Equalized Assessed Valuation: **\$404,473,069**

Population: **19,266**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$1,000**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$40,276	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$2	\$15,892	\$9
Revenue Collected During FY 15:	\$10,194	\$68,071	\$17,445
Expenditures During FY 15:	\$5,800	\$68,944	\$15,615
Per Capita Revenue:	\$1	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$4,394	-\$873	\$
Ratio of Fund Balance to Expenditures:	770.17%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$44,670	\$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:	\$44,670	\$35,142	\$

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Marshall-Putnam Co Soil And Water Conservation District		
Unit Code:	059/010/17	County:	Marshall
Fiscal Year End:	6/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$185,447		
Equalized Assessed Valuation:	\$257,883,538		
Population:	17,954		
Employees:			
Full Time:		2	
Part Time:			
Salaries Paid:	\$102,588		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$207,295	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$12	\$15,892	\$9
Revenue Collected During FY 15:	\$119,085	\$68,071	\$17,445
Expenditures During FY 15:	\$172,354	\$68,944	\$15,615
Per Capita Revenue:	\$7	\$399	\$6
Per Capita Expenditures:	\$10	\$405	\$6
Revenues over (under) Expenditures:	-\$53,269	-\$873	\$
Ratio of Fund Balance to Expenditures:	89.37%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$154,026	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$9	\$15,856	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,771	\$5,266	\$
Total Unrestricted Net Assets:	\$140,245	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

Unit Code: **088/010/22** County: **St. Clair**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$218,200**

Equalized Assessed Valuation: **\$114,923,249**

Population: **5,100**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$15,920**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$120,740	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$24	\$15,892	\$9
Revenue Collected During FY 15:	\$106,304	\$68,071	\$17,445
Expenditures During FY 15:	\$60,137	\$68,944	\$15,615
Per Capita Revenue:	\$21	\$399	\$6
Per Capita Expenditures:	\$12	\$405	\$6
Revenues over (under) Expenditures:	\$46,167	-\$873	\$
Ratio of Fund Balance to Expenditures:	277.54%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$166,907	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$33	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$166,907	\$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:	\$6,957,365	\$11,280,823	\$
Per Capita Debt:	\$474	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$9,085,723	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$620	\$150,849	\$
Revenue Collected During FY 15:	\$22,997,617	\$4,768,261	\$
Expenditures During FY 15:	\$21,942,346	\$4,603,712	\$
Per Capita Revenue:	\$1.568	\$44,739	\$
Per Capita Expenditures:	\$1.496	\$45,630	\$
Operating Income (loss):	\$1,055,271	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	46.48%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$10,198,884	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$695	\$149,686	\$



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:	\$340	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$16,522	\$68,071	\$17,445
Expenditures During FY 15:	\$15,102	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$5	\$405	\$6
Revenues over (under) Expenditures:	\$1,420	-\$873	\$
Ratio of Fund Balance to Expenditures:	11.65%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$1,760	\$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:	\$1,760	\$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: **Mason Co Soil And Water Conservation District**

Unit Code: **060/010/17** County: **Mason**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$79,478**

Equalized Assessed Valuation: **\$186,188,195**

Population: **14,666**

Employees:

 Full Time: **2**

 Part Time: **1**

 Salaries Paid: **\$52,112**

Blended Component Units

[Empty box for Blended Component Units]

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$136,986	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$9	\$15,892	\$9
Revenue Collected During FY 15:	\$39,840	\$68,071	\$17,445
Expenditures During FY 15:	\$79,478	\$68,944	\$15,615
Per Capita Revenue:	\$3	\$399	\$6
Per Capita Expenditures:	\$5	\$405	\$6
Revenues over (under) Expenditures:	-\$39,638	-\$873	\$
Ratio of Fund Balance to Expenditures:	122.48%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$97,348	\$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:	\$5,771	\$9,176	\$
Total Unreserved Funds:	\$131,215	\$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:	Massac Hospital District	
Unit Code:	061/010/08	County: Massac
Fiscal Year End:	3/31/2015	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$22,099,063	
Equalized Assessed Valuation:	\$8,958,292	
Population:	14,905	
Employees:		
Full Time:	161	
Part Time:	69	
Salaries Paid:	\$8,443,962	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$17,976,919	\$13,056,175	\$2,902,804
Per Capita Beginning Fund Balance:	\$1,206	\$311	\$33
Revenue Collected During FY 15:	\$22,635,250	\$11,270,026	\$4,233,234
Expenditures During FY 15:	\$22,099,063	\$10,959,768	\$3,857,467
Per Capita Revenue:	\$1,519	\$413	\$39
Per Capita Expenditures:	\$1,483	\$396	\$42
Revenues over (under) Expenditures:	\$536,187	\$310,258	\$129,555
Ratio of Fund Balance to Expenditures:	83.77%	152.70%	83.50%
Ending Fund Balance for FY 15:	\$18,513,106	\$14,248,071	\$3,016,980
Per Capita Ending Fund Balance:	\$1,242	\$332	\$38

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,146,138	\$6,067,687	\$257,690
Total Unrestricted Net Assets:	\$16,335,446	\$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:	\$10,738,490	\$23,843,448	\$1,065,582
Per Capita Debt:	\$720	\$207	\$10
General Obligation Debt over EAV:	117.43%	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: **Massac Co Soil And Water Conservation District**

Unit Code: **061/010/17** County: **Massac**

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

Accounting Method: **Cash**

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

Equalized Assessed Valuation: **\$171,936,443**

Population: **15,169**

Employees:

 Full Time: **2**

 Part Time:

 Salaries Paid: **\$52,350**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$111,987	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$7	\$15,892	\$9
Revenue Collected During FY 15:	\$47,303	\$68,071	\$17,445
Expenditures During FY 15:	\$88,424	\$68,944	\$15,615
Per Capita Revenue:	\$3	\$399	\$6
Per Capita Expenditures:	\$6	\$405	\$6
Revenues over (under) Expenditures:	-\$41,121	-\$873	\$
Ratio of Fund Balance to Expenditures:	80.14%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$70,866	\$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:	\$2,364	\$9,176	\$
Total Unreserved Funds:	\$68,502	\$35,142	\$

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$28,096	\$68,071	\$17,445
Expenditures During FY 15:	\$167,956	\$68,944	\$15,615
Per Capita Revenue:	\$2	\$399	\$6
Per Capita Expenditures:	\$11	\$405	\$6
Revenues over (under) Expenditures:	-\$139,860	-\$873	\$
Ratio of Fund Balance to Expenditures:	-83.27%	78087.84%	108.55%
Ending Fund Balance for FY 15:	-\$139,860	\$140,876	\$27,856
Per Capita Ending Fund Balance:	-\$9	\$15,856	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	-\$161,624	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$175,000	\$11,280,823	\$
Per Capita Debt:	\$12	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Mayfield-South Grove Multi Township Tax Assessment District**

Unit Code: **019/025/24** County: **Dekalb**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$12,553**

Equalized Assessed Valuation: **\$47,775,760**

Population: **1,450**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$770**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$15,178	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$10	\$15,892	\$9
Revenue Collected During FY 15:	\$11,471	\$68,071	\$17,445
Expenditures During FY 15:	\$12,553	\$68,944	\$15,615
Per Capita Revenue:	\$8	\$399	\$6
Per Capita Expenditures:	\$9	\$405	\$6
Revenues over (under) Expenditures:	-\$1,082	-\$873	\$
Ratio of Fund Balance to Expenditures:	112.29%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$14,096	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$10	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **May-Sublette Multi Township Tax Assessment District**

Unit Code: **052/070/24** County: **Lee**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$27,719**

Equalized Assessed Valuation: **\$63,985,424**

Population: **1,080**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$11,412**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$19,915	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$18	\$15,892	\$9
Revenue Collected During FY 15:	\$21,030	\$68,071	\$17,445
Expenditures During FY 15:	\$22,465	\$68,944	\$15,615
Per Capita Revenue:	\$19	\$399	\$6
Per Capita Expenditures:	\$21	\$405	\$6
Revenues over (under) Expenditures:	-\$1,435	-\$873	\$
Ratio of Fund Balance to Expenditures:	82.26%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$18,480	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$17	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Mc Clure-East Cape Girardeau Water Service District**

Unit Code: **002/010/19** County: **Alexander**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$236,000**

Equalized Assessed Valuation: **\$2,000,000**

Population: **600**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$25,623**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$175,759	\$11,280,823	\$
Per Capita Debt:	\$293	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,414,091	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$2,357	\$150,849	\$
Revenue Collected During FY 15:	\$204,887	\$4,768,261	\$
Expenditures During FY 15:	\$236,000	\$4,603,712	\$
Per Capita Revenue:	\$341	\$44,739	\$
Per Capita Expenditures:	\$393	\$45,630	\$
Operating Income (loss):	-\$31,113	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	586.01%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$1,382,978	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$2,305	\$149,686	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Mc Donough Co Soil And Water Conservation District**

Unit Code: **062/010/17** County: **Mcdonough**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$691,070**

Equalized Assessed Valuation: **\$498,236,436**

Population: **31,880**

Employees:

 Full Time: **1**

 Part Time:

 Salaries Paid: **\$40,897**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$246,635	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$8	\$15,892	\$9
Revenue Collected During FY 15:	\$691,070	\$68,071	\$17,445
Expenditures During FY 15:	\$679,496	\$68,944	\$15,615
Per Capita Revenue:	\$22	\$399	\$6
Per Capita Expenditures:	\$21	\$405	\$6
Revenues over (under) Expenditures:	\$11,574	-\$873	\$
Ratio of Fund Balance to Expenditures:	38.00%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$258,209	\$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:	\$123,488	\$9,176	\$
Total Unreserved Funds:	\$134,721	\$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:	Mc Donough County Hospital District	
Unit Code:	062/010/08	County: Mcdonough
Fiscal Year End:	6/30/2015	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$689,125,030	
Equalized Assessed Valuation:	\$410,615,362	
Population:	32,464	
Employees:		
Full Time:	437	
Part Time:	143	
Salaries Paid:	\$35,048,184	

Blended Component Units

Number Submitted = 1
McDonough District Hospital Foundation, Inc.

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:	\$1	\$68,944	\$15,615
Per Capita Revenue:	\$	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$	-\$873	\$
Ratio of Fund Balance to Expenditures:	0.00%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$16,730,638	\$11,280,823	\$
Per Capita Debt:	\$515	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$76,113,753	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$2,345	\$150,849	\$
Revenue Collected During FY 15:	\$77,756,515	\$4,768,261	\$
Expenditures During FY 15:	\$71,257,222	\$4,603,712	\$
Per Capita Revenue:	\$2,395	\$44,739	\$
Per Capita Expenditures:	\$2,195	\$45,630	\$
Operating Income (loss):	\$6,499,293	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	115.97%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$82,635,689	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$2,545	\$149,686	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mc Henry County Conservation District	
Unit Code:	063/010/20	County: Mchenry
Fiscal Year End:	3/31/2015	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$25,336,431	
Equalized Assessed Valuation:	\$6,850,960	
Population:	307,283	
Employees:		
	Full Time:	76
	Part Time:	2
	Salaries Paid:	\$4,706,977

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$6,276,141	\$13,056,175	\$2,902,804
Per Capita Beginning Fund Balance:	\$20	\$311	\$33
Revenue Collected During FY 15:	\$9,065,742	\$11,270,026	\$4,233,234
Expenditures During FY 15:	\$9,038,912	\$10,959,768	\$3,857,467
Per Capita Revenue:	\$30	\$413	\$39
Per Capita Expenditures:	\$29	\$396	\$42
Revenues over (under) Expenditures:	\$26,830	\$310,258	\$129,555
Ratio of Fund Balance to Expenditures:	70.25%	152.70%	83.50%
Ending Fund Balance for FY 15:	\$6,350,070	\$14,248,071	\$3,016,980
Per Capita Ending Fund Balance:	\$21	\$332	\$38

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,750,051	\$6,067,687	\$257,690
Total Unrestricted Net Assets:	\$8,469,115	\$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:	\$116,020,000	\$23,843,448	\$1,065,582
Per Capita Debt:	\$378	\$207	\$10
General Obligation Debt over EAV:	1623.42%	31.51%	0.00%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Mc Lean County Public Building Commission**

Unit Code: **064/005/33** County: **McLean**

Fiscal Year End: **9/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,881,882**

Equalized Assessed Valuation: **\$3,692,308,928**

Population: **173,166**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$8,773,200	\$13,056,175	\$2,902,804
Per Capita Beginning Fund Balance:	\$51	\$311	\$33
Revenue Collected During FY 15:	\$3,671,069	\$11,270,026	\$4,233,234
Expenditures During FY 15:	\$3,881,882	\$10,959,768	\$3,857,467
Per Capita Revenue:	\$21	\$413	\$39
Per Capita Expenditures:	\$22	\$396	\$42
Revenues over (under) Expenditures:	-\$210,813	\$310,258	\$129,555
Ratio of Fund Balance to Expenditures:	220.57%	152.70%	83.50%
Ending Fund Balance for FY 15:	\$8,562,387	\$14,248,071	\$3,016,980
Per Capita Ending Fund Balance:	\$49	\$332	\$38

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,067,687	\$257,690
Total Unrestricted Net Assets:	\$8,562,387	\$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:	\$51,003,077	\$23,843,448	\$1,065,582
Per Capita Debt:	\$295	\$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	\$



STATE OF ILLINOIS
COMPTROLLER
SUSANA A. MENDOZA

FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: McHenry-Lake County Soil and Water Conservation District

Unit Code: 063/015/17 **County:** Mchenry

Fiscal Year End: 6/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$264,273

Equalized Assessed Valuation: \$29,580,963.589

Population: 1,010,428

Employees:

Full Time: 3

Part Time: 2

Salaries Paid: \$175,404

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$285,501	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$	\$15,892	\$9
Revenue Collected During FY 15:	\$82,828	\$68,071	\$17,445
Expenditures During FY 15:	\$100,392	\$68,944	\$15,615
Per Capita Revenue:	\$	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	-\$17,564	-\$873	\$
Ratio of Fund Balance to Expenditures:	266.89%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$267,937	\$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:	\$27,916	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$52.060	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$156.964	\$4,768,261	\$
Expenditures During FY 15:	\$159.281	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	-\$2.317	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	31.23%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$49.743	\$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: **McKee-Beverly-Richfield Multi Township Tax Assessment District**

Unit Code: 001/050/24 County: Adams

Fiscal Year End: 12/31/2015

Accounting Method: Cash

Appropriation or Budget: \$9,352

Equalized Assessed Valuation: \$19,727,129

Population: 1,275

Employees:

Full Time:

Part Time: 9

Salaries Paid: \$7,025

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$9,213	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$7	\$15,892	\$9
Revenue Collected During FY 15:	\$9,418	\$68,071	\$17,445
Expenditures During FY 15:	\$8,684	\$68,944	\$15,615
Per Capita Revenue:	\$7	\$399	\$6
Per Capita Expenditures:	\$7	\$405	\$6
Revenues over (under) Expenditures:	\$734	-\$873	\$
Ratio of Fund Balance to Expenditures:	114.54%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$9,947	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$8	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **McLean Co. Soil And Water Conservation District**

Unit Code: **064/010/17** County: **Mclean**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$382,097**

Equalized Assessed Valuation: **\$37,241,042**

Population: **180,000**

Employees:

 Full Time: **3**

 Part Time:

 Salaries Paid: **\$131,099**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$492,119	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$3	\$15,892	\$9
Revenue Collected During FY 15:	\$346,818	\$68,071	\$17,445
Expenditures During FY 15:	\$382,097	\$68,944	\$15,615
Per Capita Revenue:	\$2	\$399	\$6
Per Capita Expenditures:	\$2	\$405	\$6
Revenues over (under) Expenditures:	-\$35,279	-\$873	\$
Ratio of Fund Balance to Expenditures:	119.56%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$456,840	\$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:	\$260,450	\$9,176	\$
Total Unreserved Funds:	\$196,390	\$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: **Meadow Brook Public Water Service District**

Unit Code: **057/013/19** County: **Madison**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$806,600**

Equalized Assessed Valuation: **\$1**

Population: **2,300**

Employees:

 Full Time: **1**

 Part Time: **10**

 Salaries Paid: **\$130,517**

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,858,717	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$808	\$150,849	\$
Revenue Collected During FY 15:	\$475,995	\$4,768,261	\$
Expenditures During FY 15:	\$497,491	\$4,603,712	\$
Per Capita Revenue:	\$207	\$44,739	\$
Per Capita Expenditures:	\$216	\$45,630	\$
Operating Income (loss):	-\$21,496	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	369.30%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$1,837,221	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$799	\$149,686	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mechanicsburg-Buffalo Hart Multi Township Tax Assessment District		
Unit Code:	083/050/24	County:	Sangamon
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$11,391		
Equalized Assessed Valuation:	\$45,866,041		
Population:	2,466		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$7,400		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$6,890	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$3	\$15,892	\$9
Revenue Collected During FY 15:	\$11,523	\$68,071	\$17,445
Expenditures During FY 15:	\$10,577	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$4	\$405	\$6
Revenues over (under) Expenditures:	\$946	-\$873	\$
Ratio of Fund Balance to Expenditures:	74.09%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$7,836	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$3	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Menard Cemetery District**

Unit Code: **065/010/04** County: **Menard**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$350,613**

Equalized Assessed Valuation: **\$257,263,201**

Population: **112,570**

Employees:

 Full Time: **4**

 Part Time: **10**

 Salaries Paid: **\$134,628**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$66,078	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$1	\$15,892	\$9
Revenue Collected During FY 15:	\$289,013	\$68,071	\$17,445
Expenditures During FY 15:	\$305,372	\$68,944	\$15,615
Per Capita Revenue:	\$3	\$399	\$6
Per Capita Expenditures:	\$3	\$405	\$6
Revenues over (under) Expenditures:	-\$16,359	-\$873	\$
Ratio of Fund Balance to Expenditures:	16.28%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$49,719	\$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:	\$49,719	\$35,142	\$

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$64,713	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$212	\$15,892	\$9
Revenue Collected During FY 15:	\$50,975	\$68,071	\$17,445
Expenditures During FY 15:	\$44,883	\$68,944	\$15,615
Per Capita Revenue:	\$167	\$399	\$6
Per Capita Expenditures:	\$147	\$405	\$6
Revenues over (under) Expenditures:	\$6,092	-\$873	\$
Ratio of Fund Balance to Expenditures:	157.75%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$70,805	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$232	\$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: **Menard #10 Road District**

Unit Code: **065/090/15** County: **Menard**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$76,500**

Equalized Assessed Valuation: **\$7,145,663**

Population: **135**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$13,671**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$26,800	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$199	\$15,892	\$9
Revenue Collected During FY 15:	\$73,786	\$68,071	\$17,445
Expenditures During FY 15:	\$82,407	\$68,944	\$15,615
Per Capita Revenue:	\$547	\$399	\$6
Per Capita Expenditures:	\$610	\$405	\$6
Revenues over (under) Expenditures:	-\$8,621	-\$873	\$
Ratio of Fund Balance to Expenditures:	22.06%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$18,179	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$135	\$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: **Menard #2 Road District**

Unit Code: **065/020/15** County: **Menard**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$82,500**

Equalized Assessed Valuation: **\$15,409,015**

Population: **450**

Employees:

 Full Time: **2**

 Part Time: **8**

 Salaries Paid: **\$31,646**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$66,676	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$148	\$15,892	\$9
Revenue Collected During FY 15:	\$93,919	\$68,071	\$17,445
Expenditures During FY 15:	\$99,287	\$68,944	\$15,615
Per Capita Revenue:	\$209	\$399	\$6
Per Capita Expenditures:	\$221	\$405	\$6
Revenues over (under) Expenditures:	-\$5,368	-\$873	\$
Ratio of Fund Balance to Expenditures:	61.75%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$61,308	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$136	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$61,309	\$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:	\$44,772	\$11,280,823	\$
Per Capita Debt:	\$99	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending 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: **Menard #3 Road District**

Unit Code: **065/030/15** County: **Menard**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$84,500**

Equalized Assessed Valuation: **\$11,671,234**

Population: **12,607**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$20,035**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$9,482	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$1	\$15,892	\$9
Revenue Collected During FY 15:	\$115,552	\$68,071	\$17,445
Expenditures During FY 15:	\$111,537	\$68,944	\$15,615
Per Capita Revenue:	\$9	\$399	\$6
Per Capita Expenditures:	\$9	\$405	\$6
Revenues over (under) Expenditures:	\$4,015	-\$873	\$
Ratio of Fund Balance to Expenditures:	12.01%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$13,397	\$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:	\$13,397	\$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: **Menard #4 Road District**

Unit Code: **065/040/15** County: **Menard**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$432,000**

Equalized Assessed Valuation: **\$63,378,823**

Population: **12,607**

Employees:

 Full Time: **1**

 Part Time: **9**

 Salaries Paid: **\$53,710**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$154,300	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$12	\$15,892	\$9
Revenue Collected During FY 15:	\$427,502	\$68,071	\$17,445
Expenditures During FY 15:	\$435,935	\$68,944	\$15,615
Per Capita Revenue:	\$34	\$399	\$6
Per Capita Expenditures:	\$35	\$405	\$6
Revenues over (under) Expenditures:	-\$8,433	-\$873	\$
Ratio of Fund Balance to Expenditures:	33.46%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$145,867	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$12	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$145,867	\$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: **Menard #5 Road District**

Unit Code: **065/050/15** County: **Menard**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$179,889**

Equalized Assessed Valuation: **\$16,226,861**

Population: **500**

Employees:

 Full Time: **2**

 Part Time: **4**

 Salaries Paid: **\$34,124**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$157,156	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$314	\$15,892	\$9
Revenue Collected During FY 15:	\$179,889	\$68,071	\$17,445
Expenditures During FY 15:	\$163,169	\$68,944	\$15,615
Per Capita Revenue:	\$360	\$399	\$6
Per Capita Expenditures:	\$326	\$405	\$6
Revenues over (under) Expenditures:	\$16,720	-\$873	\$
Ratio of Fund Balance to Expenditures:	106.56%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$173,876	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$348	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$173,875	\$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:	Menard #6 Road District		
Unit Code:	065/060/15	County:	Menard
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$149,509		
Equalized Assessed Valuation:	\$47,309,790		
Population:	1,100		
Employees:			
Full Time:			1
Part Time:			5
Salaries Paid:			\$26,583

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$175,979	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$160	\$15,892	\$9
Revenue Collected During FY 15:	\$168,228	\$68,071	\$17,445
Expenditures During FY 15:	\$149,066	\$68,944	\$15,615
Per Capita Revenue:	\$153	\$399	\$6
Per Capita Expenditures:	\$136	\$405	\$6
Revenues over (under) Expenditures:	\$19,162	-\$873	\$
Ratio of Fund Balance to Expenditures:	130.91%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$195,141	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$177	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$195,141	\$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: **Menard #7 Road District**

Unit Code: **065/070/15** County: **Menard**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$545,000**

Equalized Assessed Valuation: **\$6,633,136**

Population: **233**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$9,330**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$67,097	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$288	\$15,892	\$9
Revenue Collected During FY 15:	\$63,753	\$68,071	\$17,445
Expenditures During FY 15:	\$74,605	\$68,944	\$15,615
Per Capita Revenue:	\$274	\$399	\$6
Per Capita Expenditures:	\$320	\$405	\$6
Revenues over (under) Expenditures:	-\$10,852	-\$873	\$
Ratio of Fund Balance to Expenditures:	75.39%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$56,244	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$241	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$56,244	\$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: **Menard #9 Road District**

Unit Code: **065/080/15** County: **Menard**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$159,476**

Equalized Assessed Valuation: **\$21,918,036**

Population: **874**

Employees:

 Full Time: **2**

 Part Time: **3**

 Salaries Paid: **\$54,749**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$118,337	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$135	\$15,892	\$9
Revenue Collected During FY 15:	\$161,090	\$68,071	\$17,445
Expenditures During FY 15:	\$134,261	\$68,944	\$15,615
Per Capita Revenue:	\$184	\$399	\$6
Per Capita Expenditures:	\$154	\$405	\$6
Revenues over (under) Expenditures:	\$26,829	-\$873	\$
Ratio of Fund Balance to Expenditures:	108.12%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$145,166	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$166	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$145,166	\$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:	\$29,079	\$11,280,823	\$
Per Capita Debt:	\$33	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

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

Unit Code: **065/010/17** County: **Menard**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$305,138**

Equalized Assessed Valuation: **\$266,596,757**

Population: **12,570**

Employees:

 Full Time: **2**

 Part Time:

 Salaries Paid: **\$76,814**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$138,799	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$11	\$15,892	\$9
Revenue Collected During FY 15:	\$294,749	\$68,071	\$17,445
Expenditures During FY 15:	\$362,611	\$68,944	\$15,615
Per Capita Revenue:	\$23	\$399	\$6
Per Capita Expenditures:	\$29	\$405	\$6
Revenues over (under) Expenditures:	-\$67,862	-\$873	\$
Ratio of Fund Balance to Expenditures:	19.56%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$70,937	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$6	\$15,856	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$70,937	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending 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:	Menard County Rescue Squad District	
Unit Code:	065/005/27	County: Menard
Fiscal Year End:	11/30/2015	
Accounting Method:	Cash	
Appropriation or Budget:	\$70,000	
Equalized Assessed Valuation:	\$100,000,000	
Population:	10,000	
Employees:		
	Full Time:	
	Part Time:	
	Salaries Paid:	\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$61,452	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$6	\$15,892	\$9
Revenue Collected During FY 15:	\$96,996	\$68,071	\$17,445
Expenditures During FY 15:	\$69,649	\$68,944	\$15,615
Per Capita Revenue:	\$10	\$399	\$6
Per Capita Expenditures:	\$7	\$405	\$6
Revenues over (under) Expenditures:	\$27,347	-\$873	\$
Ratio of Fund Balance to Expenditures:	127.50%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$88,799	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$9	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Menominee-Rawlins-Vinegar Hill
Multi Township Tax Assessment**

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$5,676	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$3	\$15,892	\$9
Revenue Collected During FY 15:	\$17,281	\$68,071	\$17,445
Expenditures During FY 15:	\$16,231	\$68,944	\$15,615
Per Capita Revenue:	\$9	\$399	\$6
Per Capita Expenditures:	\$8	\$405	\$6
Revenues over (under) Expenditures:	\$1,050	-\$873	\$
Ratio of Fund Balance to Expenditures:	41.44%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$6,726	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$3	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **066/010/17** County: **Mercer**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$203,300**

Equalized Assessed Valuation: **\$270,515,403**

Population: **15,945**

Employees:

 Full Time: **2**

 Part Time:

 Salaries Paid: **\$78,392**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$228,224	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$14	\$15,892	\$9
Revenue Collected During FY 15:	\$187,180	\$68,071	\$17,445
Expenditures During FY 15:	\$198,598	\$68,944	\$15,615
Per Capita Revenue:	\$12	\$399	\$6
Per Capita Expenditures:	\$12	\$405	\$6
Revenues over (under) Expenditures:	-\$11,418	-\$873	\$
Ratio of Fund Balance to Expenditures:	109.17%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$216,806	\$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: **Meredosia-Bluffs Rescue Squad District**

Unit Code: **069/010/27** County: **Morgan**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$262,299**

Equalized Assessed Valuation: **\$44,845,618**

Population: **24,000**

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:	\$208,363	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$9	\$15,892	\$9
Revenue Collected During FY 15:	\$83,815	\$68,071	\$17,445
Expenditures During FY 15:	\$251,470	\$68,944	\$15,615
Per Capita Revenue:	\$3	\$399	\$6
Per Capita Expenditures:	\$10	\$405	\$6
Revenues over (under) Expenditures:	-\$167,655	-\$873	\$
Ratio of Fund Balance to Expenditures:	95.25%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$239,527	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$10	\$15,856	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$17,760	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$34,873	\$11,280,823	\$
Per Capita Debt:	\$1	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Meriden-Ophir-Troy Grove Multi Township Tax Assessment District**

Unit Code: **050/080/24** County: **Lasalle**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$39,354**

Equalized Assessed Valuation: **\$72,867,872**

Population: **2,200**

Employees:

 Full Time: **1**

 Part Time: **6**

 Salaries Paid: **\$26,457**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$40,446	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$18	\$15,892	\$9
Revenue Collected During FY 15:	\$47,945	\$68,071	\$17,445
Expenditures During FY 15:	\$35,028	\$68,944	\$15,615
Per Capita Revenue:	\$22	\$399	\$6
Per Capita Expenditures:	\$16	\$405	\$6
Revenues over (under) Expenditures:	\$12,917	-\$873	\$
Ratio of Fund Balance to Expenditures:	152.34%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$53,363	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$24	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Metro East Sanitary District		
Unit Code:	088/040/16	County:	St. Clair
Fiscal Year End:	12/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,090,746		
Equalized Assessed Valuation:	\$742,760,756		
Population:	250,000		
Employees:			
Full Time:			58
Part Time:			5
Salaries Paid:			\$3,386,558

Blended Component Units

Number Submitted = 1
 Lansdowne Sewer system

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$8,304,121	\$13,056,175	\$2,902,804
Per Capita Beginning Fund Balance:	\$33	\$311	\$33
Revenue Collected During FY 15:	\$4,749,454	\$11,270,026	\$4,233,234
Expenditures During FY 15:	\$5,089,553	\$10,959,768	\$3,857,467
Per Capita Revenue:	\$19	\$413	\$39
Per Capita Expenditures:	\$20	\$396	\$42
Revenues over (under) Expenditures:	-\$340,099	\$310,258	\$129,555
Ratio of Fund Balance to Expenditures:	155.94%	152.70%	83.50%
Ending Fund Balance for FY 15:	\$7,936,753	\$14,248,071	\$3,016,980
Per Capita Ending Fund Balance:	\$32	\$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:	\$5,618,013	\$6,067,687	\$257,690
Total Unrestricted Net Assets:	\$2,536,750	\$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:	\$2,560,490	\$23,843,448	\$1,065,582
Per Capita Debt:	\$10	\$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:	\$6,234,215	\$1,630,147	\$
Per Capita Beginning Retained Earnings for FY 15:	\$25	\$12	\$
Revenue Collected During FY 15:	\$2,669,980	\$298,400	\$
Expenditures During FY 15:	\$3,109,005	\$300,093	\$
Per Capita Revenue:	\$11	\$3	\$
Per Capita Expenditures:	\$12	\$3	\$
Operating Income (loss):	-\$439,025	-\$1,692	\$
Ratio of Retained Earnings to Expenditures:	192.15%	240.55%	0.00%
Ending Retained Earnings for FY 15:	\$5,973,971	\$1,627,489	\$
Per Capita Ending Retained Earnings:	\$24	\$12	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Metro East Park Special Recreation**

Unit Code: **057/023/28** County: **Madison**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,207,282**

Equalized Assessed Valuation: **\$**

Population: **532,000**

Employees:

 Full Time: **3**

 Part Time:

 Salaries Paid: **\$207,469**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$11,037,961	\$13,056,175	\$2,902,804
Per Capita Beginning Fund Balance:	\$21	\$311	\$33
Revenue Collected During FY 15:	\$4,970,063	\$11,270,026	\$4,233,234
Expenditures During FY 15:	\$4,390,357	\$10,959,768	\$3,857,467
Per Capita Revenue:	\$9	\$413	\$39
Per Capita Expenditures:	\$8	\$396	\$42
Revenues over (under) Expenditures:	\$579,706	\$310,258	\$129,555
Ratio of Fund Balance to Expenditures:	264.62%	152.70%	83.50%
Ending Fund Balance for FY 15:	\$11,617,667	\$14,248,071	\$3,016,980
Per Capita Ending Fund Balance:	\$22	\$332	\$38

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,962,746	\$6,067,687	\$257,690
Total Unrestricted Net Assets:	\$9,650,483	\$4,429,284	\$2,233,135



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Metro-East Mass Transit District**

Unit Code: **088/010/23** County: **St. Clair**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$86,603,620**

Equalized Assessed Valuation: **\$**

Population: **265,729**

Employees:

 Full Time: **8**

 Part Time: **11**

 Salaries Paid: **\$859,307**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$26,714,446	\$13,056,175	\$2,902,804
Per Capita Beginning Fund Balance:	\$101	\$311	\$33
Revenue Collected During FY 15:	\$65,972,826	\$11,270,026	\$4,233,234
Expenditures During FY 15:	\$68,951,134	\$10,959,768	\$3,857,467
Per Capita Revenue:	\$248	\$413	\$39
Per Capita Expenditures:	\$259	\$396	\$42
Revenues over (under) Expenditures:	-\$2,978,308	\$310,258	\$129,555
Ratio of Fund Balance to Expenditures:	106.78%	152.70%	83.50%
Ending Fund Balance for FY 15:	\$73,629,202	\$14,248,071	\$3,016,980
Per Capita Ending Fund Balance:	\$277	\$332	\$38

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,534,241	\$6,067,687	\$257,690
Total Unrestricted Net Assets:	\$18,784,277	\$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:	\$48,164,585	\$23,843,448	\$1,065,582
Per Capita Debt:	\$181	\$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: **Metropolitan Airport Authority**

Unit Code: 081/010/03 County: Rock Island

Fiscal Year End: 6/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$32,470,400

Equalized Assessed Valuation: \$1,836,645,462

Population: 1

Employees:

 Full Time: 71

 Part Time: 10

 Salaries Paid: \$4,291,012

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$27,013,626	\$11,280,823	\$
Per Capita Debt:	\$27,013,626	\$87,267	\$
General Obligation Debt over EAV:	1.18%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$100,157,430	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$100,157,430	\$150,849	\$
Revenue Collected During FY 15:	\$19,075,542	\$4,768,261	\$
Expenditures During FY 15:	\$20,258,436	\$4,603,712	\$
Per Capita Revenue:	\$19,075,542	\$44,739	\$
Per Capita Expenditures:	\$20,258,436	\$45,630	\$
Operating Income (loss):	-\$1,182,894	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	487.59%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$98,778,444	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$98,778,444	\$149,686	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Metropolitan Peoria Airport Authority**

Unit Code: **072/010/03** County: **Peoria**

Fiscal Year End: **2/28/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$26,559,443**

Equalized Assessed Valuation: **\$3,366,077,753**

Population: **187,319**

Employees:

Full Time:	22
Part Time:	9
Salaries Paid:	\$1,099,500

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:	\$1	\$68,071	\$17,445
Expenditures During FY 15:	\$1	\$68,944	\$15,615
Per Capita Revenue:	\$	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$	-\$873	\$
Ratio of Fund Balance to Expenditures:	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:	\$51,540,900	\$11,280,823	\$
Per Capita Debt:	\$275	\$87,267	\$
General Obligation Debt over EAV:	0.11%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$127,072,057	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$678	\$150,849	\$
Revenue Collected During FY 15:	\$18,567,013	\$4,768,261	\$
Expenditures During FY 15:	\$12,376,324	\$4,603,712	\$
Per Capita Revenue:	\$99	\$44,739	\$
Per Capita Expenditures:	\$66	\$45,630	\$
Operating Income (loss):	\$6,190,689	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	1074.57%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$132,992,746	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$710	\$149,686	\$



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FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Mid-America Intermodal Authority
Port District

Unit Code: 001/010/25 **County:** Adams

Fiscal Year End: 6/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$119,661

Equalized Assessed Valuation: \$

Population: 1

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:	\$12,238	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$12,238	\$15,892	\$9
Revenue Collected During FY 15:	\$14,423	\$68,071	\$17,445
Expenditures During FY 15:	\$22,360	\$68,944	\$15,615
Per Capita Revenue:	\$14,423	\$399	\$6
Per Capita Expenditures:	\$22,360	\$405	\$6
Revenues over (under) Expenditures:	-\$7,937	-\$873	\$
Ratio of Fund Balance to Expenditures:	19.24%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$4,301	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$4,301	\$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:	\$4,301	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

Unit Code: 092/020/24 County: Vermilion

Fiscal Year End: 12/31/2015

Accounting Method: Cash

Appropriation or Budget: \$24,000

Equalized Assessed Valuation: \$59,254,248

Population: 2,000

Employees:

 Full Time: 1

 Part Time:

 Salaries Paid: \$10,500

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$39,000	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$20	\$15,892	\$9
Revenue Collected During FY 15:	\$24,000	\$68,071	\$17,445
Expenditures During FY 15:	\$18,500	\$68,944	\$15,615
Per Capita Revenue:	\$12	\$399	\$6
Per Capita Expenditures:	\$9	\$405	\$6
Revenues over (under) Expenditures:	\$5,500	-\$873	\$
Ratio of Fund Balance to Expenditures:	240.54%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$44,500	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$22	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Midlothian-Markham Water Service District**

Unit Code: **016/010/19** County: **Cook**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,999,525**

Equalized Assessed Valuation: **\$**

Population: **35,000**

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:	\$827,939	\$13,056,175	\$2,902,804
Per Capita Beginning Fund Balance:	\$24	\$311	\$33
Revenue Collected During FY 15:	\$3,659,267	\$11,270,026	\$4,233,234
Expenditures During FY 15:	\$3,797,696	\$10,959,768	\$3,857,467
Per Capita Revenue:	\$105	\$413	\$39
Per Capita Expenditures:	\$109	\$396	\$42
Revenues over (under) Expenditures:	-\$138,429	\$310,258	\$129,555
Ratio of Fund Balance to Expenditures:	18.16%	152.70%	83.50%
Ending Fund Balance for FY 15:	\$689,510	\$14,248,071	\$3,016,980
Per Capita Ending Fund Balance:	\$20	\$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:	\$89,849	\$4,429,284	\$2,233,135



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

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:	\$417,604	\$11,280,823	\$
Per Capita Debt:	\$55	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$19,292,626	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$2,529	\$150,849	\$
Revenue Collected During FY 15:	\$2,303,993	\$4,768,261	\$
Expenditures During FY 15:	\$2,219,374	\$4,603,712	\$
Per Capita Revenue:	\$302	\$44,739	\$
Per Capita Expenditures:	\$291	\$45,630	\$
Operating Income (loss):	\$84,619	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	873.10%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$19,377,245	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$2,540	\$149,686	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Mill Creek Public Water District**

Unit Code: **001/005/37** County: **Adams**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,006,435**

Equalized Assessed Valuation: **\$**

Population: **2,000**

Employees:

 Full Time: **5**

 Part Time: **1**

 Salaries Paid: **\$215,811**

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$3,025,000	\$11,280,823	\$
Per Capita Debt:	\$1,513	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$5,218,516	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$2.609	\$150,849	\$
Revenue Collected During FY 15:	\$1,327,221	\$4,768,261	\$
Expenditures During FY 15:	\$1,011,103	\$4,603,712	\$
Per Capita Revenue:	\$664	\$44,739	\$
Per Capita Expenditures:	\$506	\$45,630	\$
Operating Income (loss):	\$316,118	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	547.39%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$5,534,634	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$2.767	\$149,686	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **012/010/14** County: **Clark**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$18,600**

Equalized Assessed Valuation: **\$33,409,814**

Population: **1,665**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$7,200**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$111,154	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$67	\$15,892	\$9
Revenue Collected During FY 15:	\$22,953	\$68,071	\$17,445
Expenditures During FY 15:	\$22,634	\$68,944	\$15,615
Per Capita Revenue:	\$14	\$399	\$6
Per Capita Expenditures:	\$14	\$405	\$6
Revenues over (under) Expenditures:	\$319	-\$873	\$
Ratio of Fund Balance to Expenditures:	492.50%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$111,473	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$67	\$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: **Miller-Mission #4 Multi Township
Tax Assessment District**

Unit Code: **050/030/24** County: **Lasalle**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$39,409**

Equalized Assessed Valuation: **\$82,920,267**

Population: **4,625**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$1,918**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$37,185	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$8	\$15,892	\$9
Revenue Collected During FY 15:	\$39,317	\$68,071	\$17,445
Expenditures During FY 15:	\$26,148	\$68,944	\$15,615
Per Capita Revenue:	\$9	\$399	\$6
Per Capita Expenditures:	\$6	\$405	\$6
Revenues over (under) Expenditures:	\$13,169	-\$873	\$
Ratio of Fund Balance to Expenditures:	192.57%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$50,354	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$11	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Mineral-Fairfield-Gold #1 Multi Township Tax Assessment District**

Unit Code: **006/010/24** County: **Bureau**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$8,550**

Equalized Assessed Valuation: **\$26,050,976**

Population: **1,039**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$350**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$10,507	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$10	\$15,892	\$9
Revenue Collected During FY 15:	\$6,272	\$68,071	\$17,445
Expenditures During FY 15:	\$6,654	\$68,944	\$15,615
Per Capita Revenue:	\$6	\$399	\$6
Per Capita Expenditures:	\$6	\$405	\$6
Revenues over (under) Expenditures:	-\$382	-\$873	\$
Ratio of Fund Balance to Expenditures:	152.16%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$10,125	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$10	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Miracle Manor-Bellemore Place Street Lighting District**

Unit Code: **057/010/18** County: **Madison**

Fiscal Year End: **9/1/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$18,000**

Equalized Assessed Valuation: **\$6,793,080**

Population: **972**

Employees:

 Full Time: **3**

 Part Time:

 Salaries Paid: **\$900**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$46,167	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$47	\$15,892	\$9
Revenue Collected During FY 15:	\$11,835	\$68,071	\$17,445
Expenditures During FY 15:	\$8,940	\$68,944	\$15,615
Per Capita Revenue:	\$12	\$399	\$6
Per Capita Expenditures:	\$9	\$405	\$6
Revenues over (under) Expenditures:	\$2,895	-\$873	\$
Ratio of Fund Balance to Expenditures:	548.79%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$49,062	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$50	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Mission Brook Sanitary District**

Unit Code: 016/110/16 County: Cook

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,767,200

Equalized Assessed Valuation: \$149,547,674

Population: 4,408

Employees:

 Full Time: _____

 Part Time: 4

 Salaries Paid: \$27,165

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,241,485	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$282	\$15,892	\$9
Revenue Collected During FY 15:	\$348,757	\$68,071	\$17,445
Expenditures During FY 15:	\$167,122	\$68,944	\$15,615
Per Capita Revenue:	\$79	\$399	\$6
Per Capita Expenditures:	\$38	\$405	\$6
Revenues over (under) Expenditures:	\$181,635	-\$873	\$
Ratio of Fund Balance to Expenditures:	851.55%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$1,423,120	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$323	\$15,856	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$1,423,120	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,238,306	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$281	\$150,849	\$
Revenue Collected During FY 15:	\$450,951	\$4,768,261	\$
Expenditures During FY 15:	\$417,967	\$4,603,712	\$
Per Capita Revenue:	\$102	\$44,739	\$
Per Capita Expenditures:	\$95	\$45,630	\$
Operating Income (loss):	\$32,984	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	304.16%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$1,271,290	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$288	\$149,686	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **057/015/19** County: **Madison**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,100,000**

Equalized Assessed Valuation: **\$18,000,000**

Population: **6,900**

Employees:

 Full Time: **4**

 Part Time:

 Salaries Paid: **\$203,807**

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,444,964	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$354	\$150,849	\$
Revenue Collected During FY 15:	\$1,166,274	\$4,768,261	\$
Expenditures During FY 15:	\$1,077,482	\$4,603,712	\$
Per Capita Revenue:	\$169	\$44,739	\$
Per Capita Expenditures:	\$156	\$45,630	\$
Operating Income (loss):	\$88,792	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	235.16%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$2,533,756	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$367	\$149,686	\$



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:	\$308,865	\$11,280,823	\$
Per Capita Debt:	\$154	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$817,030	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$409	\$150,849	\$
Revenue Collected During FY 15:	\$497,996	\$4,768,261	\$
Expenditures During FY 15:	\$528,153	\$4,603,712	\$
Per Capita Revenue:	\$249	\$44,739	\$
Per Capita Expenditures:	\$264	\$45,630	\$
Operating Income (loss):	-\$30,157	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	148.99%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$786,873	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$393	\$149,686	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Mona-Rogers-Pella-Brenton Multi Township Tax Assessment District**

Unit Code: **027/005/24** County: **Ford**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$10,861**

Equalized Assessed Valuation: **\$35,827,508**

Population: **1,932**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$7,395**

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$16,965	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$9	\$15,892	\$9
Revenue Collected During FY 15:	\$10,860	\$68,071	\$17,445
Expenditures During FY 15:	\$11,077	\$68,944	\$15,615
Per Capita Revenue:	\$6	\$399	\$6
Per Capita Expenditures:	\$6	\$405	\$6
Revenues over (under) Expenditures:	-\$217	-\$873	\$
Ratio of Fund Balance to Expenditures:	151.20%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$16,748	\$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:	\$16,747	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$307,216	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$335	\$15,892	\$9
Revenue Collected During FY 15:	\$199,842	\$68,071	\$17,445
Expenditures During FY 15:	\$164,966	\$68,944	\$15,615
Per Capita Revenue:	\$218	\$399	\$6
Per Capita Expenditures:	\$180	\$405	\$6
Revenues over (under) Expenditures:	\$34,876	-\$873	\$
Ratio of Fund Balance to Expenditures:	207.37%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$342,092	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$373	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$119,782	\$9,176	\$
Total Unreserved Funds:	\$218,974	\$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: **Monroe #10 Road District**

Unit Code: **067/100/15** County: **Monroe**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$299,750**

Equalized Assessed Valuation: **\$9,062,382**

Population: **338**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$39,643**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$126,344	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$374	\$15,892	\$9
Revenue Collected During FY 15:	\$232,493	\$68,071	\$17,445
Expenditures During FY 15:	\$236,099	\$68,944	\$15,615
Per Capita Revenue:	\$688	\$399	\$6
Per Capita Expenditures:	\$699	\$405	\$6
Revenues over (under) Expenditures:	-\$3,606	-\$873	\$
Ratio of Fund Balance to Expenditures:	51.99%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$122,738	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$363	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$133,978	\$9,176	\$
Total Unreserved Funds:	\$47,769	\$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:	\$35,665	\$11,280,823	\$
Per Capita Debt:	\$106	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending 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:	\$119,907	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$87	\$15,892	\$9
Revenue Collected During FY 15:	\$264,930	\$68,071	\$17,445
Expenditures During FY 15:	\$209,491	\$68,944	\$15,615
Per Capita Revenue:	\$191	\$399	\$6
Per Capita Expenditures:	\$151	\$405	\$6
Revenues over (under) Expenditures:	\$55,439	-\$873	\$
Ratio of Fund Balance to Expenditures:	83.70%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$175,346	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$127	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$111,697	\$9,176	\$
Total Unreserved Funds:	\$57,480	\$35,142	\$

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$25,114	\$11,280,823	\$
Per Capita Debt:	\$18	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending 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:	\$228,683	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$128	\$15,892	\$9
Revenue Collected During FY 15:	\$272,344	\$68,071	\$17,445
Expenditures During FY 15:	\$195,332	\$68,944	\$15,615
Per Capita Revenue:	\$153	\$399	\$6
Per Capita Expenditures:	\$110	\$405	\$6
Revenues over (under) Expenditures:	\$77,012	-\$873	\$
Ratio of Fund Balance to Expenditures:	156.50%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$305,695	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$172	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$151,017	\$9,176	\$
Total Unreserved Funds:	\$155,210	\$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: **Monroe #4 Road District**

Unit Code: **067/040/15** County: **Monroe**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$239,400**

Equalized Assessed Valuation: **\$16,350,954**

Population: **906**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$44,415**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$111,724	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$123	\$15,892	\$9
Revenue Collected During FY 15:	\$177,569	\$68,071	\$17,445
Expenditures During FY 15:	\$161,361	\$68,944	\$15,615
Per Capita Revenue:	\$196	\$399	\$6
Per Capita Expenditures:	\$178	\$405	\$6
Revenues over (under) Expenditures:	\$16,208	-\$873	\$
Ratio of Fund Balance to Expenditures:	79.28%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$127,932	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$141	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$107,994	\$9,176	\$
Total Unreserved Funds:	\$21,846	\$35,142	\$

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$256,994	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$130	\$15,892	\$9
Revenue Collected During FY 15:	\$393,565	\$68,071	\$17,445
Expenditures During FY 15:	\$248,060	\$68,944	\$15,615
Per Capita Revenue:	\$199	\$399	\$6
Per Capita Expenditures:	\$125	\$405	\$6
Revenues over (under) Expenditures:	\$145,505	-\$873	\$
Ratio of Fund Balance to Expenditures:	162.26%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$402,499	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$203	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$208,322	\$9,176	\$
Total Unreserved Funds:	\$129,379	\$35,142	\$

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$428,204	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$197	\$15,892	\$9
Revenue Collected During FY 15:	\$428,347	\$68,071	\$17,445
Expenditures During FY 15:	\$310,509	\$68,944	\$15,615
Per Capita Revenue:	\$197	\$399	\$6
Per Capita Expenditures:	\$143	\$405	\$6
Revenues over (under) Expenditures:	\$117,838	-\$873	\$
Ratio of Fund Balance to Expenditures:	175.85%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$546,042	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$251	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$270,289	\$9,176	\$
Total Unreserved Funds:	\$274,806	\$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: **Monroe #7 Road District**

Unit Code: **067/070/15** County: **Monroe**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$204,250**

Equalized Assessed Valuation: **\$27,776,868**

Population: **1,382**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$43,814**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$44,954	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$33	\$15,892	\$9
Revenue Collected During FY 15:	\$240,602	\$68,071	\$17,445
Expenditures During FY 15:	\$167,359	\$68,944	\$15,615
Per Capita Revenue:	\$174	\$399	\$6
Per Capita Expenditures:	\$121	\$405	\$6
Revenues over (under) Expenditures:	\$73,243	-\$873	\$
Ratio of Fund Balance to Expenditures:	70.62%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$118,197	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$86	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$26,060	\$9,176	\$
Total Unreserved Funds:	\$49,823	\$35,142	\$

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$70,069	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$117	\$15,892	\$9
Revenue Collected During FY 15:	\$205,965	\$68,071	\$17,445
Expenditures During FY 15:	\$159,298	\$68,944	\$15,615
Per Capita Revenue:	\$343	\$399	\$6
Per Capita Expenditures:	\$265	\$405	\$6
Revenues over (under) Expenditures:	\$46,667	-\$873	\$
Ratio of Fund Balance to Expenditures:	73.28%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$116,736	\$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:	\$80,945	\$9,176	\$
Total Unreserved Funds:	\$33,530	\$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:	\$19,043	\$11,280,823	\$
Per Capita Debt:	\$32	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending 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: **Monroe #9 Road District**

Unit Code: **067/090/15** County: **Monroe**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$201,800**

Equalized Assessed Valuation: **\$8,771,097**

Population: **249**

Employees:

 Full Time:

 Part Time: **8**

 Salaries Paid: **\$25,094**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$132,815	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$533	\$15,892	\$9
Revenue Collected During FY 15:	\$141,709	\$68,071	\$17,445
Expenditures During FY 15:	\$120,355	\$68,944	\$15,615
Per Capita Revenue:	\$569	\$399	\$6
Per Capita Expenditures:	\$483	\$405	\$6
Revenues over (under) Expenditures:	\$21,354	-\$873	\$
Ratio of Fund Balance to Expenditures:	128.10%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$154,169	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$619	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$127,547	\$9,176	\$
Total Unreserved Funds:	\$3,304	\$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: **Monroe Co Soil And Water Conservation District**

Unit Code: **067/010/17** County: **Monroe**

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

Accounting Method: **Cash With Assets**

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

Equalized Assessed Valuation: **\$764,631,243**

Population: **32,100**

Employees:

 Full Time: **1**

 Part Time:

 Salaries Paid: **\$32,444**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$263,362	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$8	\$15,892	\$9
Revenue Collected During FY 15:	\$74,622	\$68,071	\$17,445
Expenditures During FY 15:	\$66,785	\$68,944	\$15,615
Per Capita Revenue:	\$2	\$399	\$6
Per Capita Expenditures:	\$2	\$405	\$6
Revenues over (under) Expenditures:	\$7,837	-\$873	\$
Ratio of Fund Balance to Expenditures:	406.08%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$271,199	\$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:	\$271,199	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending 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:	Montgomery Co Soil And Water Conservation District		
Unit Code:	068/010/17	County:	Montgomery
Fiscal Year End:	6/30/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$142,131		
Equalized Assessed Valuation:	\$1		
Population:	30,392		
Employees:			
	Full Time:	2	
	Part Time:		
	Salaries Paid:	\$81,924	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$189,185	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$6	\$15,892	\$9
Revenue Collected During FY 15:	\$261,000	\$68,071	\$17,445
Expenditures During FY 15:	\$329,343	\$68,944	\$15,615
Per Capita Revenue:	\$9	\$399	\$6
Per Capita Expenditures:	\$11	\$405	\$6
Revenues over (under) Expenditures:	-\$68,343	-\$873	\$
Ratio of Fund Balance to Expenditures:	36.69%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$120,842	\$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:	\$19,291	\$5,266	\$
Total Unrestricted Net Assets:	\$101,551	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending 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:	\$82,522	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$103	\$15,892	\$9
Revenue Collected During FY 15:	\$360,270	\$68,071	\$17,445
Expenditures During FY 15:	\$376,778	\$68,944	\$15,615
Per Capita Revenue:	\$450	\$399	\$6
Per Capita Expenditures:	\$471	\$405	\$6
Revenues over (under) Expenditures:	-\$16,508	-\$873	\$
Ratio of Fund Balance to Expenditures:	17.52%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$66,014	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$83	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$66,014	\$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:	\$112,916	\$11,280,823	\$
Per Capita Debt:	\$141	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending 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: **Morgan #10 Road District**

Unit Code: **069/100/15** County: **Morgan**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,010,400**

Equalized Assessed Valuation: **\$28,902,264**

Population: **1,681**

Employees:

 Full Time: **1**

 Part Time: **7**

 Salaries Paid: **\$35,246**

Blended Component Units

Number Submitted = 2

General

Morgan #10 Road District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$573,567	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$341	\$15,892	\$9
Revenue Collected During FY 15:	\$200,659	\$68,071	\$17,445
Expenditures During FY 15:	\$170,397	\$68,944	\$15,615
Per Capita Revenue:	\$119	\$399	\$6
Per Capita Expenditures:	\$101	\$405	\$6
Revenues over (under) Expenditures:	\$30,262	-\$873	\$
Ratio of Fund Balance to Expenditures:	354.37%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$603,829	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$359	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$168,466	\$35,142	\$

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$250,952	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$318	\$15,892	\$9
Revenue Collected During FY 15:	\$108,225	\$68,071	\$17,445
Expenditures During FY 15:	\$101,581	\$68,944	\$15,615
Per Capita Revenue:	\$137	\$399	\$6
Per Capita Expenditures:	\$129	\$405	\$6
Revenues over (under) Expenditures:	\$6,644	-\$873	\$
Ratio of Fund Balance to Expenditures:	253.59%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$257,596	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$326	\$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:	\$257,596	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending 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:	\$176,869	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$5	\$15,892	\$9
Revenue Collected During FY 15:	\$196,544	\$68,071	\$17,445
Expenditures During FY 15:	\$177,310	\$68,944	\$15,615
Per Capita Revenue:	\$6	\$399	\$6
Per Capita Expenditures:	\$5	\$405	\$6
Revenues over (under) Expenditures:	\$19,234	-\$873	\$
Ratio of Fund Balance to Expenditures:	110.60%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$196,103	\$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:	\$196,104	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$107,610	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$154	\$15,892	\$9
Revenue Collected During FY 15:	\$86,320	\$68,071	\$17,445
Expenditures During FY 15:	\$45,640	\$68,944	\$15,615
Per Capita Revenue:	\$123	\$399	\$6
Per Capita Expenditures:	\$65	\$405	\$6
Revenues over (under) Expenditures:	\$40,680	-\$873	\$
Ratio of Fund Balance to Expenditures:	324.91%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$148,290	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$212	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$3,733	\$11,280,823	\$
Per Capita Debt:	\$5	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

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

Unit Code: **069/040/15** County: **Morgan**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$255,482**

Equalized Assessed Valuation: **\$13,554,092**

Population: **661**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$34,221**

Blended Component Units

Number Submitted = 1
General

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$101,278	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$153	\$15,892	\$9
Revenue Collected During FY 15:	\$133,635	\$68,071	\$17,445
Expenditures During FY 15:	\$116,084	\$68,944	\$15,615
Per Capita Revenue:	\$202	\$399	\$6
Per Capita Expenditures:	\$176	\$405	\$6
Revenues over (under) Expenditures:	\$17,551	-\$873	\$
Ratio of Fund Balance to Expenditures:	102.36%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$118,829	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$180	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$118,603	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$262,459	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$175	\$15,892	\$9
Revenue Collected During FY 15:	\$146,998	\$68,071	\$17,445
Expenditures During FY 15:	\$195,603	\$68,944	\$15,615
Per Capita Revenue:	\$98	\$399	\$6
Per Capita Expenditures:	\$130	\$405	\$6
Revenues over (under) Expenditures:	-\$48,605	-\$873	\$
Ratio of Fund Balance to Expenditures:	109.33%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$213,854	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$143	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$213,854	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$448,685	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$440	\$15,892	\$9
Revenue Collected During FY 15:	\$379,213	\$68,071	\$17,445
Expenditures During FY 15:	\$265,056	\$68,944	\$15,615
Per Capita Revenue:	\$372	\$399	\$6
Per Capita Expenditures:	\$260	\$405	\$6
Revenues over (under) Expenditures:	\$114,157	-\$873	\$
Ratio of Fund Balance to Expenditures:	212.35%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$562,842	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$552	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$316,623	\$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:	\$45,523	\$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:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending 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:	\$817,201	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$407	\$15,892	\$9
Revenue Collected During FY 15:	\$288,564	\$68,071	\$17,445
Expenditures During FY 15:	\$216,352	\$68,944	\$15,615
Per Capita Revenue:	\$144	\$399	\$6
Per Capita Expenditures:	\$108	\$405	\$6
Revenues over (under) Expenditures:	\$72,212	-\$873	\$
Ratio of Fund Balance to Expenditures:	411.10%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$889,413	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$443	\$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:	\$889,413	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending 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: **Morgan #9 Road District**

Unit Code: **069/090/15** County: **Morgan**

Fiscal Year End: **3/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$247,811**

Equalized Assessed Valuation: **\$34,289,271**

Population: **3,600**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$62,967**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$586,942	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$163	\$15,892	\$9
Revenue Collected During FY 15:	\$266,881	\$68,071	\$17,445
Expenditures During FY 15:	\$247,811	\$68,944	\$15,615
Per Capita Revenue:	\$74	\$399	\$6
Per Capita Expenditures:	\$69	\$405	\$6
Revenues over (under) Expenditures:	\$19,070	-\$873	\$
Ratio of Fund Balance to Expenditures:	251.81%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$624,012	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$173	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$624,012	\$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:	\$65,352	\$11,280,823	\$
Per Capita Debt:	\$18	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

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

Unit Code: **069/010/17** County: **Morgan**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$339,450**

Equalized Assessed Valuation: **\$527,044,889**

Population: **34,929**

Employees:

 Full Time: **1**

 Part Time:

 Salaries Paid: **\$33,660**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$105,200	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$3	\$15,892	\$9
Revenue Collected During FY 15:	\$53,250	\$68,071	\$17,445
Expenditures During FY 15:	\$64,534	\$68,944	\$15,615
Per Capita Revenue:	\$2	\$399	\$6
Per Capita Expenditures:	\$2	\$405	\$6
Revenues over (under) Expenditures:	-\$11,284	-\$873	\$
Ratio of Fund Balance to Expenditures:	145.53%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$93,916	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$3	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Moro Water Service District**

Unit Code: **057/020/19** County: **Madison**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$165,775**

Equalized Assessed Valuation: **\$**

Population: **7,500**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$25,396**

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:	\$275,732	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$37	\$150,849	\$
Revenue Collected During FY 15:	\$150,535	\$4,768,261	\$
Expenditures During FY 15:	\$176,351	\$4,603,712	\$
Per Capita Revenue:	\$20	\$44,739	\$
Per Capita Expenditures:	\$24	\$45,630	\$
Operating Income (loss):	-\$25,816	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	141.72%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$249,916	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$33	\$149,686	\$



STATE OF ILLINOIS
COMPTROLLER
SUSANA A. MENDOZA

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:	Morrison Hospital District	
Unit Code:	098/010/08	County: Whiteside
Fiscal Year End:	6/30/2015	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$13,180,261	
Equalized Assessed Valuation:	\$151,883,219	
Population:	5,307	
Employees:		
Full Time:	103	
Part Time:	21	
Salaries Paid:	\$6,513,246	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$4,688,079	\$13,056,175	\$2,902,804
Per Capita Beginning Fund Balance:	\$883	\$311	\$33
Revenue Collected During FY 15:	\$13,090,678	\$11,270,026	\$4,233,234
Expenditures During FY 15:	\$12,814,581	\$10,959,768	\$3,857,467
Per Capita Revenue:	\$2,467	\$413	\$39
Per Capita Expenditures:	\$2,415	\$396	\$42
Revenues over (under) Expenditures:	\$276,097	\$310,258	\$129,555
Ratio of Fund Balance to Expenditures:	38.74%	152.70%	83.50%
Ending Fund Balance for FY 15:	\$4,964,176	\$14,248,071	\$3,016,980
Per Capita Ending Fund Balance:	\$935	\$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:	\$47,736	\$6,067,687	\$257,690
Total Unrestricted Net Assets:	\$3,564,950	\$4,429,284	\$2,233,135



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$4,337,769	\$23,843,448	\$1,065,582
Per Capita Debt:	\$817	\$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: **Moultrie Co Water Service District**

Unit Code: **070/010/19** County: **Moultrie**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$797,714**

Equalized Assessed Valuation: **\$**

Population: **1,371**

Employees:

Full Time: **3**

Part Time:

Salaries Paid: **\$146,775**

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:	\$2,450,644	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$1,787	\$150,849	\$
Revenue Collected During FY 15:	\$737,470	\$4,768,261	\$
Expenditures During FY 15:	\$797,714	\$4,603,712	\$
Per Capita Revenue:	\$538	\$44,739	\$
Per Capita Expenditures:	\$582	\$45,630	\$
Operating Income (loss):	-\$60,244	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	299.66%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$2,390,400	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$1,744	\$149,686	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **070/010/17** County: **Moultrie**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$67,181**

Equalized Assessed Valuation: **\$232,879,013**

Population: **14,837**

Employees:

 Full Time: **1**

 Part Time: **1**

 Salaries Paid: **\$40,850**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$223,874	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$15	\$15,892	\$9
Revenue Collected During FY 15:	\$124,976	\$68,071	\$17,445
Expenditures During FY 15:	\$139,123	\$68,944	\$15,615
Per Capita Revenue:	\$8	\$399	\$6
Per Capita Expenditures:	\$9	\$405	\$6
Revenues over (under) Expenditures:	-\$14,147	-\$873	\$
Ratio of Fund Balance to Expenditures:	150.75%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$209,727	\$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:	\$7,055	\$5,266	\$
Total Unrestricted Net Assets:	\$202,672	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

Unit Code: 088/020/19 County: St. Clair

Fiscal Year End: 7/31/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$395,600

Equalized Assessed Valuation: \$

Population: 1,500

Employees:

 Full Time: 3

 Part Time: 1

 Salaries Paid: \$99,090

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:	\$83,100	\$11,280,823	\$
Per Capita Debt:	\$55	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$502,090	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$335	\$150,849	\$
Revenue Collected During FY 15:	\$309,387	\$4,768,261	\$
Expenditures During FY 15:	\$365,767	\$4,603,712	\$
Per Capita Revenue:	\$206	\$44,739	\$
Per Capita Expenditures:	\$244	\$45,630	\$
Operating Income (loss):	-\$56,380	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	121.86%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$445,710	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$297	\$149,686	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mt. Vernon Airport Authority		
Unit Code:	041/010/03	County:	Jefferson
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,242,000		
Equalized Assessed Valuation:	\$196,350,368		
Population:	4,100		
Employees:			
Full Time:			4
Part Time:			
Salaries Paid:			\$141,530

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$122,909	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$30	\$15,892	\$9
Revenue Collected During FY 15:	\$506,957	\$68,071	\$17,445
Expenditures During FY 15:	\$463,214	\$68,944	\$15,615
Per Capita Revenue:	\$124	\$399	\$6
Per Capita Expenditures:	\$113	\$405	\$6
Revenues over (under) Expenditures:	\$43,743	-\$873	\$
Ratio of Fund Balance to Expenditures:	35.98%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$166,652	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$41	\$15,856	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21,269	\$5,266	\$
Total Unrestricted Net Assets:	\$675,997	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$766,541	\$11,280,823	\$
Per Capita Debt:	\$187	\$87,267	\$
General Obligation Debt over EAV:	0.20%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$262,671	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$64	\$150,849	\$
Revenue Collected During FY 15:	\$420,736	\$4,768,261	\$
Expenditures During FY 15:	\$388,494	\$4,603,712	\$
Per Capita Revenue:	\$103	\$44,739	\$
Per Capita Expenditures:	\$95	\$45,630	\$
Operating Income (loss):	\$32,242	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	75.91%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$294,913	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$72	\$149,686	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Mulberry Grove Sanitary District**

Unit Code: **003/010/16** County: **Bond**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$97,560**

Equalized Assessed Valuation: **\$3,749,519**

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:	\$217,554	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$311	\$15,892	\$9
Revenue Collected During FY 15:	\$39,014	\$68,071	\$17,445
Expenditures During FY 15:	\$11,574	\$68,944	\$15,615
Per Capita Revenue:	\$56	\$399	\$6
Per Capita Expenditures:	\$17	\$405	\$6
Revenues over (under) Expenditures:	\$27,440	-\$873	\$
Ratio of Fund Balance to Expenditures:	2116.76%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$244,994	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$350	\$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: **Mulkeytown Water Service District**

Unit Code: 028/010/19 County: Franklin

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$163,494

Equalized Assessed Valuation: \$1

Population: 174

Employees:

 Full Time:

 Part Time: 3

 Salaries Paid: \$27,897

Blended Component Units

Number Submitted = 1

Sewer Service

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:	\$700,000	\$11,280,823	\$
Per Capita Debt:	\$4,023	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$566,058	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$3.253	\$150,849	\$
Revenue Collected During FY 15:	\$129,268	\$4,768,261	\$
Expenditures During FY 15:	\$160,534	\$4,603,712	\$
Per Capita Revenue:	\$743	\$44,739	\$
Per Capita Expenditures:	\$923	\$45,630	\$
Operating Income (loss):	-\$31,266	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	333.13%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$534,792	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$3.074	\$149,686	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Murdale Water Service District**

Unit Code: **039/010/19** County: **Jackson**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$661,370**

Equalized Assessed Valuation: **\$3,500,000**

Population: **6,500**

Employees:

 Full Time: **2**

 Part Time: **2**

 Salaries Paid: **\$145,348**

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:	\$747,570	\$11,280,823	\$
Per Capita Debt:	\$115	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$3,718,412	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$572	\$150,849	\$
Revenue Collected During FY 15:	\$769,701	\$4,768,261	\$
Expenditures During FY 15:	\$667,308	\$4,603,712	\$
Per Capita Revenue:	\$118	\$44,739	\$
Per Capita Expenditures:	\$103	\$45,630	\$
Operating Income (loss):	\$102,393	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	575.49%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$3,840,305	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$591	\$149,686	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Murdock-Newman #2 Multi Township Tax Assessment District**

Unit Code: 021/010/24 County: Douglas

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$15,400

Equalized Assessed Valuation: \$28,294,806

Population: 1,467

Employees:

 Full Time: 1

 Part Time: 4

 Salaries Paid: \$9,000

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$27,018	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$18	\$15,892	\$9
Revenue Collected During FY 15:	\$12,775	\$68,071	\$17,445
Expenditures During FY 15:	\$14,959	\$68,944	\$15,615
Per Capita Revenue:	\$9	\$399	\$6
Per Capita Expenditures:	\$10	\$405	\$6
Revenues over (under) Expenditures:	-\$2,184	-\$873	\$
Ratio of Fund Balance to Expenditures:	166.01%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$24,834	\$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:	\$24,834	\$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:	\$809,427	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$540	\$150,849	\$
Revenue Collected During FY 15:	\$404,112	\$4,768,261	\$
Expenditures During FY 15:	\$350,757	\$4,603,712	\$
Per Capita Revenue:	\$269	\$44,739	\$
Per Capita Expenditures:	\$234	\$45,630	\$
Operating Income (loss):	\$53,355	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	245.98%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$862,782	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$575	\$149,686	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: N.Okaw-Humboldt Multi Township
Tax Assessment District

Unit Code: 015/035/24 **County:** COLES

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$36,850

Equalized Assessed Valuation: \$54,804,871

Population: 1,972

Employees:

Full Time:

Part Time: 5

Salaries Paid: \$185

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$26,528	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$13	\$15,892	\$9
Revenue Collected During FY 15:	\$9,469	\$68,071	\$17,445
Expenditures During FY 15:	\$10,077	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$5	\$405	\$6
Revenues over (under) Expenditures:	-\$608	-\$873	\$
Ratio of Fund Balance to Expenditures:	257.22%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$25,920	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$13	\$15,856	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$25,920	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



STATE OF ILLINOIS
 COMPTROLLER
 SUSANA A. MENDOZA

FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Nauvoo-Appanoose-Sonora #1 A
Multi Township Tax Assessment**

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$59,039	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$28	\$15,892	\$9
Revenue Collected During FY 15:	\$25,029	\$68,071	\$17,445
Expenditures During FY 15:	\$31,237	\$68,944	\$15,615
Per Capita Revenue:	\$12	\$399	\$6
Per Capita Expenditures:	\$15	\$405	\$6
Revenues over (under) Expenditures:	-\$6,208	-\$873	\$
Ratio of Fund Balance to Expenditures:	169.13%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$52,831	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$25	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Neponset-Macon #12 Multi Township Tax Assessment District**

Unit Code: 006/015/24 County: Bureau

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$7,700

Equalized Assessed Valuation: \$30,100,874

Population: 950

Employees:

 Full Time:

 Part Time: 1

 Salaries Paid: \$5,588

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$12,756	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$13	\$15,892	\$9
Revenue Collected During FY 15:	\$6,354	\$68,071	\$17,445
Expenditures During FY 15:	\$7,632	\$68,944	\$15,615
Per Capita Revenue:	\$7	\$399	\$6
Per Capita Expenditures:	\$8	\$405	\$6
Revenues over (under) Expenditures:	-\$1,278	-\$873	\$
Ratio of Fund Balance to Expenditures:	150.39%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$11,478	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$12	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending 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: **New Haven-Shawnee Multi Township Tax Assessment District**

Unit Code: **030/030/24** County: **Gallatin**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$14,975**

Equalized Assessed Valuation: **\$18,080,750**

Population: **647**

Employees:

 Full Time:

 Part Time: **3**

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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$6,042	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$9	\$15,892	\$9
Revenue Collected During FY 15:	\$9,054	\$68,071	\$17,445
Expenditures During FY 15:	\$7,005	\$68,944	\$15,615
Per Capita Revenue:	\$14	\$399	\$6
Per Capita Expenditures:	\$11	\$405	\$6
Revenues over (under) Expenditures:	\$2,049	-\$873	\$
Ratio of Fund Balance to Expenditures:	115.50%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$8,091	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$13	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$8,091	\$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: **New Memphis Water Service District**

Unit Code: **014/020/19** County: **Clinton**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$145,165**

Equalized Assessed Valuation: **\$**

Population: **317**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$15,005**

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:	\$354,262	\$11,280,823	\$
Per Capita Debt:	\$1,118	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,078,289	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$3.402	\$150,849	\$
Revenue Collected During FY 15:	\$130,886	\$4,768,261	\$
Expenditures During FY 15:	\$138,101	\$4,603,712	\$
Per Capita Revenue:	\$413	\$44,739	\$
Per Capita Expenditures:	\$436	\$45,630	\$
Operating Income (loss):	-\$7,215	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	775.57%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$1,071,074	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$3.379	\$149,686	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **New Salem-Scotland-Chalmers #7
 Multi Township Tax Assessment**

Unit Code: **062/040/24** County: **Mcdonough**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$15,390**

Equalized Assessed Valuation: **\$47,190,516**

Population: **474**

Employees:

 Full Time:

 Part Time: **1**

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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$59,821	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$126	\$15,892	\$9
Revenue Collected During FY 15:	\$16,945	\$68,071	\$17,445
Expenditures During FY 15:	\$10,014	\$68,944	\$15,615
Per Capita Revenue:	\$36	\$399	\$6
Per Capita Expenditures:	\$21	\$405	\$6
Revenues over (under) Expenditures:	\$6,931	-\$873	\$
Ratio of Fund Balance to Expenditures:	666.59%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$66,752	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$141	\$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:	\$66,752	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending 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:	\$198,511	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$195	\$150,849	\$
Revenue Collected During FY 15:	\$113,583	\$4,768,261	\$
Expenditures During FY 15:	\$104,319	\$4,603,712	\$
Per Capita Revenue:	\$112	\$44,739	\$
Per Capita Expenditures:	\$103	\$45,630	\$
Operating Income (loss):	\$9,264	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	199.17%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$207,775	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$204	\$149,686	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Newburg-Hardin-Spring Creek
Multi Township Tax Assessment**

Unit Code: **075/100/24** County: **Pike**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$33,705**

Equalized Assessed Valuation: **\$29,551,824**

Population: **500**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$4,822**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$29,098	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$58	\$15,892	\$9
Revenue Collected During FY 15:	\$5,034	\$68,071	\$17,445
Expenditures During FY 15:	\$8,381	\$68,944	\$15,615
Per Capita Revenue:	\$10	\$399	\$6
Per Capita Expenditures:	\$17	\$405	\$6
Revenues over (under) Expenditures:	-\$3,347	-\$873	\$
Ratio of Fund Balance to Expenditures:	307.25%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$25,751	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$52	\$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:	\$25,751	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending 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: **Newton-Fenton-Portland #8 Multi Township Tax Assessment District**

Unit Code: **098/085/24** County: **Whiteside**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$25,000**

Equalized Assessed Valuation: **\$32,555,187**

Population: **1,408**

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:	\$43,603	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$31	\$15,892	\$9
Revenue Collected During FY 15:	\$24,872	\$68,071	\$17,445
Expenditures During FY 15:	\$21,895	\$68,944	\$15,615
Per Capita Revenue:	\$18	\$399	\$6
Per Capita Expenditures:	\$16	\$405	\$6
Revenues over (under) Expenditures:	\$2,977	-\$873	\$
Ratio of Fund Balance to Expenditures:	212.74%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$46,580	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$33	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$46,580	\$35,142	\$

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Nora-Rush-Warren Multi Township Tax Assessment District**

Unit Code: **043/070/24** County: **Jo Daviess**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$18,050**

Equalized Assessed Valuation: **\$41,182,135**

Population: **2,351**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$13,603**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$19,092	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$8	\$15,892	\$9
Revenue Collected During FY 15:	\$17,567	\$68,071	\$17,445
Expenditures During FY 15:	\$16,634	\$68,944	\$15,615
Per Capita Revenue:	\$7	\$399	\$6
Per Capita Expenditures:	\$7	\$405	\$6
Revenues over (under) Expenditures:	\$933	-\$873	\$
Ratio of Fund Balance to Expenditures:	120.39%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$20,025	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$9	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Norman-Wauponsee Multi Township Tax Assessment District**

Unit Code: **032/025/24** County: **Grundy**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$12,284**

Equalized Assessed Valuation: **\$68,369,325**

Population: **2,600**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$9,400**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$3,619	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$1	\$15,892	\$9
Revenue Collected During FY 15:	\$12,284	\$68,071	\$17,445
Expenditures During FY 15:	\$14,811	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$6	\$405	\$6
Revenues over (under) Expenditures:	-\$2,527	-\$873	\$
Ratio of Fund Balance to Expenditures:	7.37%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$1,092	\$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:	\$400	\$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: **North Henderson-Suez Multi Township Tax Assessment District**

Unit Code: 066/030/24 County: Mercer

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$15,485

Equalized Assessed Valuation: \$23,669,319

Population: 975

Employees:

 Full Time:

 Part Time: 5

 Salaries Paid: \$10,700

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$10,954	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$11	\$15,892	\$9
Revenue Collected During FY 15:	\$8,954	\$68,071	\$17,445
Expenditures During FY 15:	\$13,943	\$68,944	\$15,615
Per Capita Revenue:	\$9	\$399	\$6
Per Capita Expenditures:	\$14	\$405	\$6
Revenues over (under) Expenditures:	-\$4,989	-\$873	\$
Ratio of Fund Balance to Expenditures:	42.78%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$5,965	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$6	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **North Muddy-South Muddy-Grove
Multi Township Tax Assessment**

Unit Code: 040/010/24 County: Jasper

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$11,582

Equalized Assessed Valuation: \$92,254,504

Population: 1,735

Employees:

 Full Time:

 Part Time: 7

 Salaries Paid: \$6,850

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$12,444	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$7	\$15,892	\$9
Revenue Collected During FY 15:	\$11,610	\$68,071	\$17,445
Expenditures During FY 15:	\$9,082	\$68,944	\$15,615
Per Capita Revenue:	\$7	\$399	\$6
Per Capita Expenditures:	\$5	\$405	\$6
Revenues over (under) Expenditures:	\$2,528	-\$873	\$
Ratio of Fund Balance to Expenditures:	164.85%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$14,972	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$9	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$7,511,023	\$11,280,823	\$
Per Capita Debt:	\$215	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$11,809,417	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$337	\$150,849	\$
Revenue Collected During FY 15:	\$4,044,187	\$4,768,261	\$
Expenditures During FY 15:	\$4,625,913	\$4,603,712	\$
Per Capita Revenue:	\$116	\$44,739	\$
Per Capita Expenditures:	\$132	\$45,630	\$
Operating Income (loss):	-\$581,726	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	248.67%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$11,503,291	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$329	\$149,686	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **North Shore Sanitary District**

Unit Code: **049/050/16** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$53,724,205**

Equalized Assessed Valuation: **\$7,433,110,178**

Population: **301,687**

Employees:

 Full Time: **100**

 Part Time:

 Salaries Paid: **\$6,364,300**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$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:	\$210,915,787	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$699	\$150,849	\$
Revenue Collected During FY 15:	\$30,276,415	\$4,768,261	\$
Expenditures During FY 15:	\$37,205,830	\$4,603,712	\$
Per Capita Revenue:	\$100	\$44,739	\$
Per Capita Expenditures:	\$123	\$45,630	\$
Operating Income (loss):	-\$6,929,415	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	548.26%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$203,986,372	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$676	\$149,686	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **North Tazewell Public Water District**

Unit Code: **090/020/37** County: **Tazewell**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,186,380**

Equalized Assessed Valuation: **\$1**

Population: **8,500**

Employees:

 Full Time: **5**

 Part Time: **1**

 Salaries Paid: **\$266,887**

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:	\$170,798	\$11,280,823	\$
Per Capita Debt:	\$20	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,592,751	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$187	\$150,849	\$
Revenue Collected During FY 15:	\$1,199,681	\$4,768,261	\$
Expenditures During FY 15:	\$894,086	\$4,603,712	\$
Per Capita Revenue:	\$141	\$44,739	\$
Per Capita Expenditures:	\$105	\$45,630	\$
Operating Income (loss):	\$305,595	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	212.32%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$1,898,346	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$223	\$149,686	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Northeast & Houston Multi Township Tax Assessment District**

Unit Code: **001/060/24** County: **Adams**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$9,299**

Equalized Assessed Valuation: **\$25,249,013**

Population: **1,165**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$6,240**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$16,938	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$15	\$15,892	\$9
Revenue Collected During FY 15:	\$6,671	\$68,071	\$17,445
Expenditures During FY 15:	\$9,206	\$68,944	\$15,615
Per Capita Revenue:	\$6	\$399	\$6
Per Capita Expenditures:	\$8	\$405	\$6
Revenues over (under) Expenditures:	-\$2,535	-\$873	\$
Ratio of Fund Balance to Expenditures:	156.45%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$14,403	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$12	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Northeast Central County Water Service District**

Unit Code: 057/010/19 County: Madison

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$763,292

Equalized Assessed Valuation: \$1

Population: 1,465

Employees:

 Full Time: 3

 Part Time: 2

 Salaries Paid: \$176,140

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$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:	\$820,000	\$11,280,823	\$
Per Capita Debt:	\$560	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$3,623,253	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$2,473	\$150,849	\$
Revenue Collected During FY 15:	\$820,245	\$4,768,261	\$
Expenditures During FY 15:	\$763,292	\$4,603,712	\$
Per Capita Revenue:	\$560	\$44,739	\$
Per Capita Expenditures:	\$521	\$45,630	\$
Operating Income (loss):	\$56,953	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	482.15%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$3,680,206	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$2,512	\$149,686	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Northern Logan County Water Authority**

Unit Code: 054/005/41 County: Logan

Fiscal Year End: 5/31/2015

Accounting Method: Cash

Appropriation or Budget: \$20,850

Equalized Assessed Valuation: \$161,886,432

Population: 6,933

Employees:

 Full Time:

 Part Time: 1

 Salaries Paid: \$900

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$71,817	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$10	\$15,892	\$9
Revenue Collected During FY 15:	\$20,850	\$68,071	\$17,445
Expenditures During FY 15:	\$23,670	\$68,944	\$15,615
Per Capita Revenue:	\$3	\$399	\$6
Per Capita Expenditures:	\$3	\$405	\$6
Revenues over (under) Expenditures:	-\$2,820	-\$873	\$
Ratio of Fund Balance to Expenditures:	291.50%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$68,997	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$10	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Northern Moraine Water Reclamation District**

Unit Code: **049/025/40** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,131,346**

Equalized Assessed Valuation: **\$230,841,928**

Population: **8,345**

Employees:

 Full Time: **8**

 Part Time:

 Salaries Paid: **\$481,938**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$229,385	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$27	\$15,892	\$9
Revenue Collected During FY 15:	\$191,080	\$68,071	\$17,445
Expenditures During FY 15:	\$129,085	\$68,944	\$15,615
Per Capita Revenue:	\$23	\$399	\$6
Per Capita Expenditures:	\$15	\$405	\$6
Revenues over (under) Expenditures:	\$61,995	-\$873	\$
Ratio of Fund Balance to Expenditures:	225.73%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$291,380	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$35	\$15,856	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$158,165	\$5,266	\$
Total Unrestricted Net Assets:	\$133,215	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$5,695,000	\$11,280,823	\$
Per Capita Debt:	\$682	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$9,332,438	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$1.118	\$150,849	\$
Revenue Collected During FY 15:	\$2,251,597	\$4,768,261	\$
Expenditures During FY 15:	\$2,125,075	\$4,603,712	\$
Per Capita Revenue:	\$270	\$44,739	\$
Per Capita Expenditures:	\$255	\$45,630	\$
Operating Income (loss):	\$126,522	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	454.26%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$9,653,440	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$1.157	\$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: **Northern Will County Joint Action Water Agency**

Unit Code: **099/005/55** County: **Will**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,227,700**

Equalized Assessed Valuation: **\$5,358,479,479**

Population: **189,200**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	-\$154,778	\$13,056,175	\$2,902,804
Per Capita Beginning Fund Balance:	-\$1	\$311	\$33
Revenue Collected During FY 15:	\$1,488,167	\$11,270,026	\$4,233,234
Expenditures During FY 15:	\$693,631	\$10,959,768	\$3,857,467
Per Capita Revenue:	\$8	\$413	\$39
Per Capita Expenditures:	\$4	\$396	\$42
Revenues over (under) Expenditures:	\$794,536	\$310,258	\$129,555
Ratio of Fund Balance to Expenditures:	92.23%	152.70%	83.50%
Ending Fund Balance for FY 15:	\$639,758	\$14,248,071	\$3,016,980
Per Capita Ending Fund Balance:	\$3	\$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:	\$639,758	\$4,429,284	\$2,233,135



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Northfield Woods Sanitary District**

Unit Code: **016/120/16** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,661,100**

Equalized Assessed Valuation: **\$340,996,938**

Population: **5,500**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$79,909**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,704,303	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$310	\$15,892	\$9
Revenue Collected During FY 15:	\$577,826	\$68,071	\$17,445
Expenditures During FY 15:	\$276,982	\$68,944	\$15,615
Per Capita Revenue:	\$105	\$399	\$6
Per Capita Expenditures:	\$50	\$405	\$6
Revenues over (under) Expenditures:	\$300,844	-\$873	\$
Ratio of Fund Balance to Expenditures:	723.93%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$2,005,147	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$365	\$15,856	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$1,602,147	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

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

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$40,618,005	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$182	\$150,849	\$
Revenue Collected During FY 15:	\$9,243,785	\$4,768,261	\$
Expenditures During FY 15:	\$9,626,509	\$4,603,712	\$
Per Capita Revenue:	\$41	\$44,739	\$
Per Capita Expenditures:	\$43	\$45,630	\$
Operating Income (loss):	-\$382,724	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	417.96%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$40,235,281	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$181	\$149,686	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Northwest Home Equity Program**

Unit Code: 016/001/26 County: Cook

Fiscal Year End: 12/31/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$216,600

Equalized Assessed Valuation: \$2,985,101,350

Population: 1

Employees:

 Full Time: 1

 Part Time:

 Salaries Paid: \$79,700

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$9,612,280	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$9,612,280	\$15,892	\$9
Revenue Collected During FY 15:	\$157,468	\$68,071	\$17,445
Expenditures During FY 15:	\$180,466	\$68,944	\$15,615
Per Capita Revenue:	\$157,468	\$399	\$6
Per Capita Expenditures:	\$180,466	\$405	\$6
Revenues over (under) Expenditures:	-\$22,998	-\$873	\$
Ratio of Fund Balance to Expenditures:	5313.62%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$9,589,282	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$9,589,282	\$15,856	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$9,589,282	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending 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:	\$64,395,751	\$23,843,448	\$1,065,582
Per Capita Debt:	\$184	\$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: **Norwood Park Street Lighting District**

Unit Code: 016/010/18 County: Cook

Fiscal Year End: 5/31/2015

Accounting Method: Cash

Appropriation or Budget: \$18,238

Equalized Assessed Valuation: \$34,210,882

Population: 1,950

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:	\$56,801	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$29	\$15,892	\$9
Revenue Collected During FY 15:	\$16,164	\$68,071	\$17,445
Expenditures During FY 15:	\$18,238	\$68,944	\$15,615
Per Capita Revenue:	\$8	\$399	\$6
Per Capita Expenditures:	\$9	\$405	\$6
Revenues over (under) Expenditures:	-\$2,074	-\$873	\$
Ratio of Fund Balance to Expenditures:	300.07%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$54,727	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$28	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: **County:**

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$42,899	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$13	\$15,892	\$9
Revenue Collected During FY 15:	\$39,311	\$68,071	\$17,445
Expenditures During FY 15:	\$36,944	\$68,944	\$15,615
Per Capita Revenue:	\$12	\$399	\$6
Per Capita Expenditures:	\$11	\$405	\$6
Revenues over (under) Expenditures:	\$2,367	-\$873	\$
Ratio of Fund Balance to Expenditures:	122.53%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$45,266	\$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:	\$45,266	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$20,014	\$11,280,823	\$
Per Capita Debt:	\$6	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$828,993	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$250	\$150,849	\$
Revenue Collected During FY 15:	\$149,517	\$4,768,261	\$
Expenditures During FY 15:	\$130,822	\$4,603,712	\$
Per Capita Revenue:	\$45	\$44,739	\$
Per Capita Expenditures:	\$39	\$45,630	\$
Operating Income (loss):	\$18,695	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	647.97%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$847,688	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$256	\$149,686	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Oak Meadows Sanitary District		
Unit Code:	016/130/16	County:	Cook
Fiscal Year End:	5/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$98,700		
Equalized Assessed Valuation:	\$153,800,123		
Population:	35,000		
Employees:			
	Full Time:		
	Part Time:	3	
	Salaries Paid:	\$18,000	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$534,398	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$15	\$15,892	\$9
Revenue Collected During FY 15:	\$162,400	\$68,071	\$17,445
Expenditures During FY 15:	\$160,684	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$5	\$405	\$6
Revenues over (under) Expenditures:	\$1,716	-\$873	\$
Ratio of Fund Balance to Expenditures:	333.64%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$536,114	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$15	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$536,114	\$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: **Oak Ridge Sanitary District**

Unit Code: 102/010/16 County: Woodford

Fiscal Year End: 6/30/2015

Accounting Method: Cash

Appropriation or Budget: \$99,000

Equalized Assessed Valuation: \$

Population: 250

Employees:

 Full Time:

 Part Time: 3

 Salaries Paid: \$260,000

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$59,819	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$239	\$15,892	\$9
Revenue Collected During FY 15:	\$55,654	\$68,071	\$17,445
Expenditures During FY 15:	\$60,596	\$68,944	\$15,615
Per Capita Revenue:	\$223	\$399	\$6
Per Capita Expenditures:	\$242	\$405	\$6
Revenues over (under) Expenditures:	-\$4,942	-\$873	\$
Ratio of Fund Balance to Expenditures:	90.56%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$54,877	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$220	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$54,877	\$9,176	\$
Total Unreserved Funds:	\$	\$35,142	\$

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$224,628	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$215	\$15,892	\$9
Revenue Collected During FY 15:	\$25,561	\$68,071	\$17,445
Expenditures During FY 15:	\$24,481	\$68,944	\$15,615
Per Capita Revenue:	\$24	\$399	\$6
Per Capita Expenditures:	\$23	\$405	\$6
Revenues over (under) Expenditures:	\$1,080	-\$873	\$
Ratio of Fund Balance to Expenditures:	927.40%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$227,037	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$217	\$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: Ogden-Stanton Multi Township
 Tax Assessment District

Unit Code: 010/040/24 **County:** Champaign

Fiscal Year End: 5/31/2015

Accounting Method: Cash

Appropriation or Budget: \$37,176

Equalized Assessed Valuation: \$59,282,128

Population: 1,875

Employees:

Full Time:

Part Time: 1

Salaries Paid: \$14,520

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$14,509	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$8	\$15,892	\$9
Revenue Collected During FY 15:	\$21,422	\$68,071	\$17,445
Expenditures During FY 15:	\$20,153	\$68,944	\$15,615
Per Capita Revenue:	\$11	\$399	\$6
Per Capita Expenditures:	\$11	\$405	\$6
Revenues over (under) Expenditures:	\$1,269	-\$873	\$
Ratio of Fund Balance to Expenditures:	78.29%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$15,778	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$8	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **071/010/17** County: **Ogle**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$161,115**

Equalized Assessed Valuation: **\$**

Population: **53,497**

Employees:

 Full Time: **2**

 Part Time:

 Salaries Paid: **\$101,022**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$150,022	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$3	\$15,892	\$9
Revenue Collected During FY 15:	\$100,357	\$68,071	\$17,445
Expenditures During FY 15:	\$163,828	\$68,944	\$15,615
Per Capita Revenue:	\$2	\$399	\$6
Per Capita Expenditures:	\$3	\$405	\$6
Revenues over (under) Expenditures:	-\$63,471	-\$873	\$
Ratio of Fund Balance to Expenditures:	52.83%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$86,551	\$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:	\$5,948	\$9,176	\$
Total Unreserved Funds:	\$80,602	\$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: **Old Ripley-LaGrange Multi Township Tax Assessment District**

Unit Code: **003/020/24** County: **Bond**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$7,303**

Equalized Assessed Valuation: **\$40,140,038**

Population: **200**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$3,800**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,203	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$11	\$15,892	\$9
Revenue Collected During FY 15:	\$5,095	\$68,071	\$17,445
Expenditures During FY 15:	\$5,031	\$68,944	\$15,615
Per Capita Revenue:	\$25	\$399	\$6
Per Capita Expenditures:	\$25	\$405	\$6
Revenues over (under) Expenditures:	\$64	-\$873	\$
Ratio of Fund Balance to Expenditures:	45.06%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$2,267	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$11	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Old Town Sanitary District**

Unit Code: 016/168/16 County: Cook

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$143,000

Equalized Assessed Valuation: \$314,689,310

Population: 16,000

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:	\$100,729	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$6	\$15,892	\$9
Revenue Collected During FY 15:	\$117,969	\$68,071	\$17,445
Expenditures During FY 15:	\$120,381	\$68,944	\$15,615
Per Capita Revenue:	\$7	\$399	\$6
Per Capita Expenditures:	\$8	\$405	\$6
Revenues over (under) Expenditures:	-\$2,412	-\$873	\$
Ratio of Fund Balance to Expenditures:	81.67%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$98,317	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$6	\$15,856	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$327	\$5,266	\$
Total Unrestricted Net Assets:	\$97,990	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

Unit Code: 102/020/24 County: Woodford

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$19,720

Equalized Assessed Valuation: \$106,420,668

Population: 5,993

Employees:

 Full Time:

 Part Time: 1

 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:	\$14,338	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$2	\$15,892	\$9
Revenue Collected During FY 15:	\$19,033	\$68,071	\$17,445
Expenditures During FY 15:	\$16,651	\$68,944	\$15,615
Per Capita Revenue:	\$3	\$399	\$6
Per Capita Expenditures:	\$3	\$405	\$6
Revenues over (under) Expenditures:	\$2,382	-\$873	\$
Ratio of Fund Balance to Expenditures:	100.41%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$16,720	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$3	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Olivet Public Water Service District

Unit Code: 092/010/19 County: Vermilion

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$49,471

Equalized Assessed Valuation: \$

Population: 400

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$24,438	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$61	\$15,892	\$9
Revenue Collected During FY 15:	\$62,565	\$68,071	\$17,445
Expenditures During FY 15:	\$49,471	\$68,944	\$15,615
Per Capita Revenue:	\$156	\$399	\$6
Per Capita Expenditures:	\$124	\$405	\$6
Revenues over (under) Expenditures:	\$13,094	-\$873	\$
Ratio of Fund Balance to Expenditures:	75.87%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$37,532	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$94	\$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: **Olney-Noble Airport Authority**

Unit Code: **080/010/03** County: **Richland**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$274,500**

Equalized Assessed Valuation: **\$135,728,726**

Population: **16,233**

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:	\$228,730	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$14	\$15,892	\$9
Revenue Collected During FY 15:	\$183,239	\$68,071	\$17,445
Expenditures During FY 15:	\$195,513	\$68,944	\$15,615
Per Capita Revenue:	\$11	\$399	\$6
Per Capita Expenditures:	\$12	\$405	\$6
Revenues over (under) Expenditures:	-\$12,274	-\$873	\$
Ratio of Fund Balance to Expenditures:	110.71%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$216,456	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$13	\$15,856	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$216,456	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending 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: **Omaha-North Fork-Asbury Multi Township Tax Assessment District**

Unit Code: 030/010/24 County: Gallatin

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$16,000

Equalized Assessed Valuation: \$15,427,208

Population: 950

Employees:

Full Time: _____

Part Time: _____

Salaries Paid: \$ _____

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$22,665	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$24	\$15,892	\$9
Revenue Collected During FY 15:	\$3,733	\$68,071	\$17,445
Expenditures During FY 15:	\$5,551	\$68,944	\$15,615
Per Capita Revenue:	\$4	\$399	\$6
Per Capita Expenditures:	\$6	\$405	\$6
Revenues over (under) Expenditures:	-\$1,818	-\$873	\$
Ratio of Fund Balance to Expenditures:	375.55%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$20,847	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$22	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending 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: **Orange-Melrose-Johnson-York #3
Multi Township Tax Assessment**

Unit Code: 012/020/24 County: Clark

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$8,047

Equalized Assessed Valuation: \$17,294,422

Population: 1,516

Employees:

Full Time:

Part Time: 9

Salaries Paid: \$260

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$13,377	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$9	\$15,892	\$9
Revenue Collected During FY 15:	\$2,410	\$68,071	\$17,445
Expenditures During FY 15:	\$850	\$68,944	\$15,615
Per Capita Revenue:	\$2	\$399	\$6
Per Capita Expenditures:	\$1	\$405	\$6
Revenues over (under) Expenditures:	\$1,560	-\$873	\$
Ratio of Fund Balance to Expenditures:	1757.29%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$14,937	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$10	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Orion Sanitary District**

Unit Code: **037/020/16** County: **Henry**

Fiscal Year End: **3/1/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$20,120**

Equalized Assessed Valuation: **\$28,152,377**

Population: **1,861**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$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:	\$17,625	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$9	\$15,892	\$9
Revenue Collected During FY 15:	\$9,048	\$68,071	\$17,445
Expenditures During FY 15:	\$20,000	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$11	\$405	\$6
Revenues over (under) Expenditures:	-\$10,952	-\$873	\$
Ratio of Fund Balance to Expenditures:	33.37%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$6,673	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$4	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Orvil, Eminence & West Lincoln
Multi Township Tax Assessment**

Unit Code: 054/050/24 County: Logan

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$21,043

Equalized Assessed Valuation: \$150,143,165

Population: 1,068

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:	\$20,557	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$19	\$15,892	\$9
Revenue Collected During FY 15:	\$21,043	\$68,071	\$17,445
Expenditures During FY 15:	\$18,184	\$68,944	\$15,615
Per Capita Revenue:	\$20	\$399	\$6
Per Capita Expenditures:	\$17	\$405	\$6
Revenues over (under) Expenditures:	\$2,859	-\$873	\$
Ratio of Fund Balance to Expenditures:	128.77%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$23,416	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$22	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Otego-Sefton-Wheatland #5 Multi Township Tax Assessment District**

Unit Code: 026/020/24 County: Fayette

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$12,600

Equalized Assessed Valuation: \$16,500,000

Population: 2,600

Employees:

 Full Time:

 Part Time: 7

 Salaries Paid: \$5,820

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$21,219	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$8	\$15,892	\$9
Revenue Collected During FY 15:	\$10,387	\$68,071	\$17,445
Expenditures During FY 15:	\$8,261	\$68,944	\$15,615
Per Capita Revenue:	\$4	\$399	\$6
Per Capita Expenditures:	\$3	\$405	\$6
Revenues over (under) Expenditures:	\$2,126	-\$873	\$
Ratio of Fund Balance to Expenditures:	282.59%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$23,345	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$9	\$15,856	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,700	\$5,266	\$
Total Unrestricted Net Assets:	\$15,519	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending 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:	\$767	\$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:	\$767	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Otter Creek Lake Water Service District**

Unit Code: 089/010/19 County: Stephenson

Fiscal Year End: 12/31/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$792,565

Equalized Assessed Valuation: \$

Population: 2,500

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$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:	\$452,701	\$11,280,823	\$
Per Capita Debt:	\$181	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$5,368,440	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$2.147	\$150,849	\$
Revenue Collected During FY 15:	\$907,732	\$4,768,261	\$
Expenditures During FY 15:	\$818,543	\$4,603,712	\$
Per Capita Revenue:	\$363	\$44,739	\$
Per Capita Expenditures:	\$327	\$45,630	\$
Operating Income (loss):	\$89,189	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	666.75%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$5,457,629	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$2.183	\$149,686	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$5,917,479	\$11,280,823	\$
Per Capita Debt:	\$994	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$5,713,331	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$960	\$150,849	\$
Revenue Collected During FY 15:	\$2,659,554	\$4,768,261	\$
Expenditures During FY 15:	\$3,037,792	\$4,603,712	\$
Per Capita Revenue:	\$447	\$44,739	\$
Per Capita Expenditures:	\$510	\$45,630	\$
Operating Income (loss):	-\$378,238	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	175.62%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$5,335,093	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$896	\$149,686	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Owego-Avoca-Eppards Point #5
 Multi Township Tax Assessment**

Unit Code: 053/025/24 County: Livingston

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$12,051

Equalized Assessed Valuation: \$34,235,851

Population: 1,146

Employees:

 Full Time:

 Part Time: 8

 Salaries Paid: \$10,269

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$39,716	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$35	\$15,892	\$9
Revenue Collected During FY 15:	\$12,634	\$68,071	\$17,445
Expenditures During FY 15:	\$12,530	\$68,944	\$15,615
Per Capita Revenue:	\$11	\$399	\$6
Per Capita Expenditures:	\$11	\$405	\$6
Revenues over (under) Expenditures:	\$104	-\$873	\$
Ratio of Fund Balance to Expenditures:	317.80%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$39,820	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$35	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$40,382	\$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	\$