



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Palentine-Kansas Multi Township
Tax Assessment District**

Unit Code: **102/030/24** County: **Woodford**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$7,350**

Equalized Assessed Valuation: **\$39,578,948**

Population: **1,476**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$16,417	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$11	\$15,892	\$9
Revenue Collected During FY 15:	\$7,349	\$68,071	\$17,445
Expenditures During FY 15:	\$6,122	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$4	\$405	\$6
Revenues over (under) Expenditures:	\$1,227	-\$873	\$
Ratio of Fund Balance to Expenditures:	288.21%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$17,644	\$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: **Palmyra Modesto Water Commission**

Unit Code: **056/010/38** County: **Macoupin**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$215,000**

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

Population: **1,000**

Employees:

 Full Time: **2**

 Part Time: **3**

 Salaries Paid: **\$61,463**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$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:	\$120,460	\$11,280,823	\$
Per Capita Debt:	\$120	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$180,694	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$181	\$150,849	\$
Revenue Collected During FY 15:	\$175,231	\$4,768,261	\$
Expenditures During FY 15:	\$211,565	\$4,603,712	\$
Per Capita Revenue:	\$175	\$44,739	\$
Per Capita Expenditures:	\$212	\$45,630	\$
Operating Income (loss):	-\$36,334	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	68.23%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$144,360	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$144	\$149,686	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Patoka-Carrigan #1 Multi Township Tax Assessment District**

Unit Code: 058/060/24 County: Marion

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$11,543

Equalized Assessed Valuation: \$27,420,510

Population: 1,420

Employees:

Full Time:

Part Time: 1

Salaries Paid: \$7,500

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$37,602	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$26	\$15,892	\$9
Revenue Collected During FY 15:	\$13,586	\$68,071	\$17,445
Expenditures During FY 15:	\$11,543	\$68,944	\$15,615
Per Capita Revenue:	\$10	\$399	\$6
Per Capita Expenditures:	\$8	\$405	\$6
Revenues over (under) Expenditures:	\$2,043	-\$873	\$
Ratio of Fund Balance to Expenditures:	343.45%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$39,645	\$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:	\$39,645	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Patton-Button #4 Multi Township
Tax Assessment District**

Unit Code: 027/025/24 County: Ford

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$35,350

Equalized Assessed Valuation: \$85,694,445

Population: 5,639

Employees:

 Full Time:

 Part Time: 4

 Salaries Paid: \$22,300

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$22,473	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$4	\$15,892	\$9
Revenue Collected During FY 15:	\$29,097	\$68,071	\$17,445
Expenditures During FY 15:	\$30,713	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$5	\$405	\$6
Revenues over (under) Expenditures:	-\$1,616	-\$873	\$
Ratio of Fund Balance to Expenditures:	67.91%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$20,857	\$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:	\$20,857	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Paw Paw Sanitary District**

Unit Code: 052/030/16 County: Lee

Fiscal Year End: 4/30/2015

Accounting Method: Cash

Appropriation or Budget: \$37,000

Equalized Assessed Valuation: \$8,357,090

Population: 870

Employees:

 Full Time:

 Part Time: 3

 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:	\$53,085	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$61	\$15,892	\$9
Revenue Collected During FY 15:	\$5,603	\$68,071	\$17,445
Expenditures During FY 15:	\$2,766	\$68,944	\$15,615
Per Capita Revenue:	\$6	\$399	\$6
Per Capita Expenditures:	\$3	\$405	\$6
Revenues over (under) Expenditures:	\$2,837	-\$873	\$
Ratio of Fund Balance to Expenditures:	2021.76%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$55,922	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$64	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$55,922	\$35,142	\$

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Paw Paw-Shabbona Multi Township Tax Assessment District**

Unit Code: 019/020/24 County: Dekalb

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$23,400

Equalized Assessed Valuation: \$52,847,671

Population: 1,787

Employees:

Full Time:

Part Time: 6

Salaries Paid: \$15,778

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,008	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$1	\$15,892	\$9
Revenue Collected During FY 15:	\$17,557	\$68,071	\$17,445
Expenditures During FY 15:	\$18,360	\$68,944	\$15,615
Per Capita Revenue:	\$10	\$399	\$6
Per Capita Expenditures:	\$10	\$405	\$6
Revenues over (under) Expenditures:	-\$803	-\$873	\$
Ratio of Fund Balance to Expenditures:	6.56%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$1,205	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$1	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Payson & Fall Creek Multi Township Tax Assessment District**

Unit Code: 001/070/24 County: Adams

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$10,279

Equalized Assessed Valuation: \$27,382,858

Population: 2,553

Employees:

 Full Time:

 Part Time: 1

 Salaries Paid: \$6,000

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$9,376	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$4	\$15,892	\$9
Revenue Collected During FY 15:	\$8,598	\$68,071	\$17,445
Expenditures During FY 15:	\$8,048	\$68,944	\$15,615
Per Capita Revenue:	\$3	\$399	\$6
Per Capita Expenditures:	\$3	\$405	\$6
Revenues over (under) Expenditures:	\$550	-\$873	\$
Ratio of Fund Balance to Expenditures:	123.33%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$9,926	\$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:	\$9,926	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Pecatonica-Seward Multi Township
Tax Assessment District**

Unit Code: 101/030/24 County: Winnebago

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$55,750

Equalized Assessed Valuation: \$86,882,126

Population: 3,200

Employees:

 Full Time: 1

 Part Time: 7

 Salaries Paid: \$40,335

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$50,239	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$16	\$15,892	\$9
Revenue Collected During FY 15:	\$47,354	\$68,071	\$17,445
Expenditures During FY 15:	\$48,351	\$68,944	\$15,615
Per Capita Revenue:	\$15	\$399	\$6
Per Capita Expenditures:	\$15	\$405	\$6
Revenues over (under) Expenditures:	-\$997	-\$873	\$
Ratio of Fund Balance to Expenditures:	101.84%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$49,242	\$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:	\$49,242	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Pendleton Moores Prairie Multi Township Tax Assessment District**

Unit Code: 041/030/24 County: Jefferson

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$9,600

Equalized Assessed Valuation: \$14,740,130

Population: 1,533

Employees:

Full Time:

Part Time: 5

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:	\$5,455	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$4	\$15,892	\$9
Revenue Collected During FY 15:	\$6,430	\$68,071	\$17,445
Expenditures During FY 15:	\$6,688	\$68,944	\$15,615
Per Capita Revenue:	\$4	\$399	\$6
Per Capita Expenditures:	\$4	\$405	\$6
Revenues over (under) Expenditures:	-\$258	-\$873	\$
Ratio of Fund Balance to Expenditures:	77.71%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$5,197	\$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:	\$5,198	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending 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:	\$110,505,559	\$11,280,823	\$
Per Capita Debt:	\$954	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,995,945	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$26	\$150,849	\$
Revenue Collected During FY 15:	\$10,157,861	\$4,768,261	\$
Expenditures During FY 15:	\$9,753,096	\$4,603,712	\$
Per Capita Revenue:	\$88	\$44,739	\$
Per Capita Expenditures:	\$84	\$45,630	\$
Operating Income (loss):	\$404,765	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	46.13%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$4,499,003	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$39	\$149,686	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$145,512	\$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: **Perry Co Soil And Water Conservation District**

Unit Code: **073/010/17** County: **Perry**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$55,364**

Equalized Assessed Valuation: **\$184,466,850**

Population: **22,350**

Employees:

 Full Time: **1**

 Part Time: **1**

 Salaries Paid: **\$38,065**

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:	\$98,375	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$4	\$15,892	\$9
Revenue Collected During FY 15:	\$57,247	\$68,071	\$17,445
Expenditures During FY 15:	\$74,193	\$68,944	\$15,615
Per Capita Revenue:	\$3	\$399	\$6
Per Capita Expenditures:	\$3	\$405	\$6
Revenues over (under) Expenditures:	-\$16,946	-\$873	\$
Ratio of Fund Balance to Expenditures:	109.75%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$81,429	\$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:	\$14,858	\$9,176	\$
Total Unreserved Funds:	\$73,563	\$35,142	\$

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Pesotum-Crittenden Multi Township Tax Assessment District**

Unit Code: 010/050/24 County: Champaign

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$9,450

Equalized Assessed Valuation: \$40,125,306

Population: 1,170

Employees:

 Full Time:

 Part Time: 1

 Salaries Paid: \$6,479

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,133	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$1	\$15,892	\$9
Revenue Collected During FY 15:	\$9,530	\$68,071	\$17,445
Expenditures During FY 15:	\$9,450	\$68,944	\$15,615
Per Capita Revenue:	\$8	\$399	\$6
Per Capita Expenditures:	\$8	\$405	\$6
Revenues over (under) Expenditures:	\$80	-\$873	\$
Ratio of Fund Balance to Expenditures:	12.84%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$1,213	\$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:	\$3,168	\$35,142	\$

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Piasa Sanitary District**

Unit Code: **042/010/16** County: **Jersey**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$77,424**

Equalized Assessed Valuation: **\$3,017,655**

Population: **350**

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:	\$60,588	\$11,280,823	\$
Per Capita Debt:	\$173	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$325,903	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$931	\$150,849	\$
Revenue Collected During FY 15:	\$71,146	\$4,768,261	\$
Expenditures During FY 15:	\$77,424	\$4,603,712	\$
Per Capita Revenue:	\$203	\$44,739	\$
Per Capita Expenditures:	\$221	\$45,630	\$
Operating Income (loss):	-\$6,278	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	412.82%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$319,625	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$913	\$149,686	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Piatt Forest Preserve District**

Unit Code: **074/010/07** County: **Piatt**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$330,700**

Equalized Assessed Valuation: **\$395,554,404**

Population: **16,315**

Employees:

 Full Time: **3**

 Part Time: **10**

 Salaries Paid: **\$110,776**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$804,459	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$49	\$15,892	\$9
Revenue Collected During FY 15:	\$374,041	\$68,071	\$17,445
Expenditures During FY 15:	\$291,678	\$68,944	\$15,615
Per Capita Revenue:	\$23	\$399	\$6
Per Capita Expenditures:	\$18	\$405	\$6
Revenues over (under) Expenditures:	\$82,363	-\$873	\$
Ratio of Fund Balance to Expenditures:	304.04%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$886,822	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$54	\$15,856	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$172,536	\$5,266	\$
Total Unrestricted Net Assets:	\$714,286	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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

Unit Code: **075/010/17** County: **Pike**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$123,000**

Equalized Assessed Valuation: **\$215,809,490**

Population: **16,340**

Employees:

 Full Time: **1**

 Part Time:

 Salaries Paid: **\$61,960**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$77,908	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$5	\$15,892	\$9
Revenue Collected During FY 15:	\$82,960	\$68,071	\$17,445
Expenditures During FY 15:	\$122,420	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$7	\$405	\$6
Revenues over (under) Expenditures:	-\$39,460	-\$873	\$
Ratio of Fund Balance to Expenditures:	31.41%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$38,448	\$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:	\$11,754	\$9,176	\$
Total Unreserved Funds:	\$26,731	\$35,142	\$

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Pike Co. #1 Water Service District**

Unit Code: **075/010/19** County: **Pike**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,699,596**

Equalized Assessed Valuation: **\$**

Population: **7,650**

Employees:

Full Time: **5**

Part Time: **1**

Salaries Paid: **\$232,897**

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:	\$	\$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:	\$8,447,000	\$11,280,823	\$
Per Capita Debt:	\$1,104	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$6,471,949	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$846	\$150,849	\$
Revenue Collected During FY 15:	\$1,419,263	\$4,768,261	\$
Expenditures During FY 15:	\$1,490,613	\$4,603,712	\$
Per Capita Revenue:	\$186	\$44,739	\$
Per Capita Expenditures:	\$195	\$45,630	\$
Operating Income (loss):	-\$71,350	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	429.39%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$6,400,599	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$837	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$16,124,277	\$23,843,448	\$1,065,582
Per Capita Debt:	\$2,855	\$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: **Plato Township Sanitary District**

Unit Code: **045/025/16** County: **Kane**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$16,000**

Equalized Assessed Valuation: **\$236,114,190**

Population: **7,200**

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:	\$8,152	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$1	\$15,892	\$9
Revenue Collected During FY 15:	\$	\$68,071	\$17,445
Expenditures During FY 15:	\$8,805	\$68,944	\$15,615
Per Capita Revenue:	\$	\$399	\$6
Per Capita Expenditures:	\$1	\$405	\$6
Revenues over (under) Expenditures:	-\$8,805	-\$873	\$
Ratio of Fund Balance to Expenditures:	104.16%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$9,171	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$1	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Pleasant Hill-Ross Multi Township
Tax Assessment District**

Unit Code: 075/090/24 County: Pike

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$24,360

Equalized Assessed Valuation: \$14,506,745

Population: 1,400

Employees:

 Full Time:

 Part Time: 6

 Salaries Paid: \$5,529

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$21,468	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$15	\$15,892	\$9
Revenue Collected During FY 15:	\$3,544	\$68,071	\$17,445
Expenditures During FY 15:	\$6,728	\$68,944	\$15,615
Per Capita Revenue:	\$3	\$399	\$6
Per Capita Expenditures:	\$5	\$405	\$6
Revenues over (under) Expenditures:	-\$3,184	-\$873	\$
Ratio of Fund Balance to Expenditures:	271.76%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$18,284	\$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:	\$18,284	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Pleasant Township Cemetery District**

Unit Code: 029/047/04 County: Fulton

Fiscal Year End: 12/31/2015

Accounting Method: Cash

Appropriation or Budget: \$14,350

Equalized Assessed Valuation: \$9,898,356

Population: 600

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:	\$108,101	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$180	\$15,892	\$9
Revenue Collected During FY 15:	\$9,781	\$68,071	\$17,445
Expenditures During FY 15:	\$10,959	\$68,944	\$15,615
Per Capita Revenue:	\$16	\$399	\$6
Per Capita Expenditures:	\$18	\$405	\$6
Revenues over (under) Expenditures:	-\$1,178	-\$873	\$
Ratio of Fund Balance to Expenditures:	975.66%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$106,923	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$178	\$15,856	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$106,923	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Pleasant Valley Public Water Service District**

Unit Code: **072/005/19** County: **Peoria**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$636,500**

Equalized Assessed Valuation: **\$4,198,000**

Population: **4,300**

Employees:

Full Time: **4**

Part Time: **2**

Salaries Paid: **\$187,877**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$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:	\$36,218	\$11,280,823	\$
Per Capita Debt:	\$8	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,397,580	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$325	\$150,849	\$
Revenue Collected During FY 15:	\$613,075	\$4,768,261	\$
Expenditures During FY 15:	\$532,481	\$4,603,712	\$
Per Capita Revenue:	\$143	\$44,739	\$
Per Capita Expenditures:	\$124	\$45,630	\$
Operating Income (loss):	\$80,594	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	277.60%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$1,478,174	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$344	\$149,686	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Plum Grove Estates Sanitary District**

Unit Code: 016/165/16 County: Cook

Fiscal Year End: 12/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$285,200

Equalized Assessed Valuation: \$25,845,154

Population: 840

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:	\$169,991	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$202	\$15,892	\$9
Revenue Collected During FY 15:	\$126,985	\$68,071	\$17,445
Expenditures During FY 15:	\$27,741	\$68,944	\$15,615
Per Capita Revenue:	\$151	\$399	\$6
Per Capita Expenditures:	\$33	\$405	\$6
Revenues over (under) Expenditures:	\$99,244	-\$873	\$
Ratio of Fund Balance to Expenditures:	970.53%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$269,235	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$321	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$269,486	\$35,142	\$

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending 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:	\$144,100	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$418	\$150,849	\$
Revenue Collected During FY 15:	\$43,319	\$4,768,261	\$
Expenditures During FY 15:	\$13,255	\$4,603,712	\$
Per Capita Revenue:	\$126	\$44,739	\$
Per Capita Expenditures:	\$38	\$45,630	\$
Operating Income (loss):	\$30,064	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	1313.95%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$174,164	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$505	\$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:	\$37,000	\$11,280,823	\$
Per Capita Debt:	\$93	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	-\$82.683	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	-\$207	\$150,849	\$
Revenue Collected During FY 15:	\$79.821	\$4,768,261	\$
Expenditures During FY 15:	\$83.886	\$4,603,712	\$
Per Capita Revenue:	\$200	\$44,739	\$
Per Capita Expenditures:	\$210	\$45,630	\$
Operating Income (loss):	-\$4.065	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	-103.41%	107.38%	0.00%
Ending Retained Earnings for FY 15:	-\$86.748	\$4,630,548	\$
Per Capita Ending Retained Earnings:	-\$217	\$149,686	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Pontoon Beach Public Water Service District**

Unit Code: 057/025/19 County: Madison

Fiscal Year End: 6/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$752,000

Equalized Assessed Valuation: \$15,500,500

Population: 5,800

Employees:

 Full Time: 2

 Part Time: 1

 Salaries Paid: \$115,000

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$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:	\$139,663	\$11,280,823	\$
Per Capita Debt:	\$24	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$991,568	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$171	\$150,849	\$
Revenue Collected During FY 15:	\$795,931	\$4,768,261	\$
Expenditures During FY 15:	\$751,867	\$4,603,712	\$
Per Capita Revenue:	\$137	\$44,739	\$
Per Capita Expenditures:	\$130	\$45,630	\$
Operating Income (loss):	\$44,064	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	137.74%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$1,035,632	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$179	\$149,686	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Pontoosuc-Dallas City-Rock Creek
"B" Multi Township Tax**

Unit Code: **034/015/24** County: **Hancock**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$20,945**

Equalized Assessed Valuation: **\$28,455,951**

Population: **1,712**

Employees:

 Full Time:

 Part Time: **8**

 Salaries Paid: **\$13,440**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$40,378	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$24	\$15,892	\$9
Revenue Collected During FY 15:	\$14,959	\$68,071	\$17,445
Expenditures During FY 15:	\$14,896	\$68,944	\$15,615
Per Capita Revenue:	\$9	\$399	\$6
Per Capita Expenditures:	\$9	\$405	\$6
Revenues over (under) Expenditures:	\$63	-\$873	\$
Ratio of Fund Balance to Expenditures:	271.49%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$40,441	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$24	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Pope #1 Road District**

Unit Code: 076/010/15 County: Pope

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$245,119

Equalized Assessed Valuation: \$14,219,731

Population: 1,996

Employees:

 Full Time: 5

 Part Time:

 Salaries Paid: \$105,499

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$28,333	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$14	\$15,892	\$9
Revenue Collected During FY 15:	\$262,443	\$68,071	\$17,445
Expenditures During FY 15:	\$245,119	\$68,944	\$15,615
Per Capita Revenue:	\$131	\$399	\$6
Per Capita Expenditures:	\$123	\$405	\$6
Revenues over (under) Expenditures:	\$17,324	-\$873	\$
Ratio of Fund Balance to Expenditures:	18.63%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$45,657	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$23	\$15,856	\$8

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$17,324	\$35,142	\$

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$94,393	\$11,280,823	\$
Per Capita Debt:	\$47	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Pope #2 Road District**

Unit Code: **076/020/15** County: **Pope**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$416,184**

Equalized Assessed Valuation: **\$24,684,819**

Population: **1,912**

Employees:

 Full Time: **4**

 Part Time: **1**

 Salaries Paid: **\$137,037**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$16,038	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$8	\$15,892	\$9
Revenue Collected During FY 15:	\$417,512	\$68,071	\$17,445
Expenditures During FY 15:	\$416,184	\$68,944	\$15,615
Per Capita Revenue:	\$218	\$399	\$6
Per Capita Expenditures:	\$218	\$405	\$6
Revenues over (under) Expenditures:	\$1,328	-\$873	\$
Ratio of Fund Balance to Expenditures:	4.17%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$17,366	\$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:	\$17,366	\$35,142	\$

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$148,558	\$11,280,823	\$
Per Capita Debt:	\$78	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Pope-Hardin Co Soil And Water Conservation District**

Unit Code: 076/010/17 County: Pope

Fiscal Year End: 6/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$88,000

Equalized Assessed Valuation: \$72,817,315

Population: 8,790

Employees:

 Full Time: 1

 Part Time:

 Salaries Paid: \$37,502

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$153,735	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$17	\$15,892	\$9
Revenue Collected During FY 15:	\$40,570	\$68,071	\$17,445
Expenditures During FY 15:	\$87,007	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$10	\$405	\$6
Revenues over (under) Expenditures:	-\$46,437	-\$873	\$
Ratio of Fund Balance to Expenditures:	123.32%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$107,298	\$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:	\$153,735	\$35,142	\$

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending 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:	\$275,000	\$11,280,823	\$
Per Capita Debt:	\$11	\$87,267	\$
General Obligation Debt over EAV:	0.58%	0.03%	0.00%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Prairie DuPont Public Water Service District**

Unit Code: 088/030/19 County: St. Clair

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$508,976

Equalized Assessed Valuation: \$1

Population: 4,500

Employees:

 Full Time: 2

 Part Time: 7

 Salaries Paid: \$136,704

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:	\$385,000	\$11,280,823	\$
Per Capita Debt:	\$86	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$952.121	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$212	\$150,849	\$
Revenue Collected During FY 15:	\$451.418	\$4,768,261	\$
Expenditures During FY 15:	\$508.976	\$4,603,712	\$
Per Capita Revenue:	\$100	\$44,739	\$
Per Capita Expenditures:	\$113	\$45,630	\$
Operating Income (loss):	-\$57.558	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	175.76%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$894.563	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$199	\$149,686	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Prairie-Carthage "F" Multi Township Tax Assessment District**

Unit Code: 034/035/24 County: Hancock

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$14,742

Equalized Assessed Valuation: \$46,235,927

Population: 34,500

Employees:

Full Time:

Part Time: 7

Salaries Paid: \$9,772

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$55,583	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$2	\$15,892	\$9
Revenue Collected During FY 15:	\$18,530	\$68,071	\$17,445
Expenditures During FY 15:	\$14,742	\$68,944	\$15,615
Per Capita Revenue:	\$1	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$3,788	-\$873	\$
Ratio of Fund Balance to Expenditures:	402.73%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$59,371	\$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:	\$59,371	\$35,142	\$

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Pulaski-Alexander Co Soil And Water Conservation District		
Unit Code:	077/010/17	County:	Pulaski
Fiscal Year End:	6/30/2015		
Accounting Method:	Cash		
Appropriation or Budget:	\$74,395		
Equalized Assessed Valuation:	\$76,929,776		
Population:	13,307		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$39,204		

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:	\$162,256	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$12	\$15,892	\$9
Revenue Collected During FY 15:	\$43,760	\$68,071	\$17,445
Expenditures During FY 15:	\$66,266	\$68,944	\$15,615
Per Capita Revenue:	\$3	\$399	\$6
Per Capita Expenditures:	\$5	\$405	\$6
Revenues over (under) Expenditures:	-\$22,506	-\$873	\$
Ratio of Fund Balance to Expenditures:	210.89%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$139,750	\$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:	\$3,140	\$9,176	\$
Total Unreserved Funds:	\$139,750	\$35,142	\$

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending 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:	\$20,000	\$11,280,823	\$
Per Capita Debt:	\$3	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

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



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:	Quincy Metropolitan Exposition and Auditorium Authority								
Unit Code:	001/010/09	County:	Adams						
Fiscal Year End:	4/30/2015								
Accounting Method:	Modified Accrual								
Appropriation or Budget:	\$1,129,600								
Equalized Assessed Valuation:	\$1								
Population:	40,061								
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td style="border: 1px solid black; padding: 2px; text-align: center;">7</td> </tr> <tr> <td>Part Time:</td> <td style="border: 1px solid black; padding: 2px; text-align: center;">91</td> </tr> <tr> <td>Salaries Paid:</td> <td style="border: 1px solid black; padding: 2px; text-align: right;">\$453,135</td> </tr> </table>			Full Time:	7	Part Time:	91	Salaries Paid:	\$453,135
Full Time:	7								
Part Time:	91								
Salaries Paid:	\$453,135								

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$193,665	\$13,056,175	\$2,902,804
Per Capita Beginning Fund Balance:	\$5	\$311	\$33
Revenue Collected During FY 15:	\$1,068,406	\$11,270,026	\$4,233,234
Expenditures During FY 15:	\$1,079,972	\$10,959,768	\$3,857,467
Per Capita Revenue:	\$27	\$413	\$39
Per Capita Expenditures:	\$27	\$396	\$42
Revenues over (under) Expenditures:	-\$11,566	\$310,258	\$129,555
Ratio of Fund Balance to Expenditures:	18.98%	152.70%	83.50%
Ending Fund Balance for FY 15:	\$204,958	\$14,248,071	\$3,016,980
Per Capita Ending Fund Balance:	\$5	\$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:	\$164,929	\$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:	\$13,191	\$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:	-\$61,313	\$1,630,147	\$
Per Capita Beginning Retained Earnings for FY 15:	-\$2	\$12	\$
Revenue Collected During FY 15:	\$214,870	\$298,400	\$
Expenditures During FY 15:	\$225,793	\$300,093	\$
Per Capita Revenue:	\$5	\$3	\$
Per Capita Expenditures:	\$6	\$3	\$
Operating Income (loss):	-\$10,923	-\$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: **Raleigh Water Service District**

Unit Code: 082/020/19 County: Saline

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$375,218

Equalized Assessed Valuation: \$1

Population: 348

Employees:

 Full Time:

 Part Time: 1

 Salaries Paid: \$15,960

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:	\$1,049,170	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$3.015	\$150,849	\$
Revenue Collected During FY 15:	\$387,590	\$4,768,261	\$
Expenditures During FY 15:	\$375,218	\$4,603,712	\$
Per Capita Revenue:	\$1.114	\$44,739	\$
Per Capita Expenditures:	\$1.078	\$45,630	\$
Operating Income (loss):	\$12,372	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	282.91%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$1,061,542	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$3.050	\$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:	Randolph #2 Road District		
Unit Code:	079/020/15	County:	Randolph
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$822,950		
Equalized Assessed Valuation:	\$129,408,288		
Population:	16,200		
Employees:			
Full Time:			4
Part Time:			2
Salaries Paid:			\$260,641

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$413,480	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$26	\$15,892	\$9
Revenue Collected During FY 15:	\$711,144	\$68,071	\$17,445
Expenditures During FY 15:	\$703,577	\$68,944	\$15,615
Per Capita Revenue:	\$44	\$399	\$6
Per Capita Expenditures:	\$43	\$405	\$6
Revenues over (under) Expenditures:	\$7,567	-\$873	\$
Ratio of Fund Balance to Expenditures:	59.84%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$421,047	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$26	\$15,856	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$268,497	\$5,266	\$
Total Unrestricted Net Assets:	\$152,550	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$60,287	\$11,280,823	\$
Per Capita Debt:	\$4	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Randolph #4 Road District**

Unit Code: 079/040/15 County: Randolph

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$79,783

Equalized Assessed Valuation: \$1,956,190

Population: 55

Employees:

 Full Time:

 Part Time: 7

 Salaries Paid: \$25,747

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$66,275	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$1,205	\$15,892	\$9
Revenue Collected During FY 15:	\$58,463	\$68,071	\$17,445
Expenditures During FY 15:	\$79,783	\$68,944	\$15,615
Per Capita Revenue:	\$1,063	\$399	\$6
Per Capita Expenditures:	\$1,451	\$405	\$6
Revenues over (under) Expenditures:	-\$21,320	-\$873	\$
Ratio of Fund Balance to Expenditures:	56.35%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$44,955	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$817	\$15,856	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$44,955	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending 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:	\$	\$23,843,448	\$1,065,582
Per Capita Debt:	\$	\$207	\$10
General Obligation Debt over EAV:	0.00%	31.51%	0.00%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Raritian-Media-Terre Haute-Lomax Multi Township Tax**

Unit Code: 036/020/24 County: Henderson

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$8,984

Equalized Assessed Valuation: \$44,567,847

Population: 1,791

Employees:

Full Time:

Part Time: 9

Salaries Paid: \$7,725

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$7,657	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$4	\$15,892	\$9
Revenue Collected During FY 15:	\$8,984	\$68,071	\$17,445
Expenditures During FY 15:	\$10,133	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$6	\$405	\$6
Revenues over (under) Expenditures:	-\$1,149	-\$873	\$
Ratio of Fund Balance to Expenditures:	64.23%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$6,508	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$4	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending 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:	\$4,114,588	\$11,280,823	\$
Per Capita Debt:	\$50	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$59,169,094	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$713	\$150,849	\$
Revenue Collected During FY 15:	\$12,563,461	\$4,768,261	\$
Expenditures During FY 15:	\$10,311,279	\$4,603,712	\$
Per Capita Revenue:	\$151	\$44,739	\$
Per Capita Expenditures:	\$124	\$45,630	\$
Operating Income (loss):	\$2,252,182	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	590.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$60,836,613	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$733	\$149,686	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Rice-Hanover Multi Township Tax Assessment District**

Unit Code: **043/050/24** County: **Jo Daviess**

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

Accounting Method: **Cash**

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

Equalized Assessed Valuation: **\$38,953,519**

Population: **1,535**

Employees:

 Full Time: **1**

 Part Time: **4**

 Salaries Paid: **\$18,300**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$34,608	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$23	\$15,892	\$9
Revenue Collected During FY 15:	\$20,506	\$68,071	\$17,445
Expenditures During FY 15:	\$24,787	\$68,944	\$15,615
Per Capita Revenue:	\$13	\$399	\$6
Per Capita Expenditures:	\$16	\$405	\$6
Revenues over (under) Expenditures:	-\$4,281	-\$873	\$
Ratio of Fund Balance to Expenditures:	122.35%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$30,327	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$20	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **080/010/17** County: **Richland**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$61,954**

Equalized Assessed Valuation: **\$180,547,000**

Population: **16,233**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$30,000**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$116,574	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$7	\$15,892	\$9
Revenue Collected During FY 15:	\$48,617	\$68,071	\$17,445
Expenditures During FY 15:	\$51,379	\$68,944	\$15,615
Per Capita Revenue:	\$3	\$399	\$6
Per Capita Expenditures:	\$3	\$405	\$6
Revenues over (under) Expenditures:	-\$2,762	-\$873	\$
Ratio of Fund Balance to Expenditures:	221.51%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$113,812	\$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:	\$8,978	\$9,176	\$
Total Unreserved Funds:	\$114,953	\$35,142	\$

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Richmond Township Cemetery District**

Unit Code: **063/010/04** County: **Mchenry**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$24,535**

Equalized Assessed Valuation: **\$182,833,183**

Population: **6,700**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$3,200**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$96,285	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$14	\$15,892	\$9
Revenue Collected During FY 15:	\$40,171	\$68,071	\$17,445
Expenditures During FY 15:	\$41,142	\$68,944	\$15,615
Per Capita Revenue:	\$6	\$399	\$6
Per Capita Expenditures:	\$6	\$405	\$6
Revenues over (under) Expenditures:	-\$971	-\$873	\$
Ratio of Fund Balance to Expenditures:	231.67%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$95,314	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$14	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$54,133	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$6,440,017	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$27	\$150,849	\$
Revenue Collected During FY 15:	\$14,852,199	\$4,768,261	\$
Expenditures During FY 15:	\$11,868,332	\$4,603,712	\$
Per Capita Revenue:	\$62	\$44,739	\$
Per Capita Expenditures:	\$49	\$45,630	\$
Operating Income (loss):	\$2,983,867	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	79.40%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$9,423,884	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$39	\$149,686	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$29,838	\$11,280,823	\$
Per Capita Debt:	\$	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

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

Unit Code: **081/010/07** County: **Rock Island**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,001,543**

Equalized Assessed Valuation: **\$2,362,035,093**

Population: **146,063**

Employees:

Full Time: **30**

Part Time: **90**

Salaries Paid: **\$1,959,132**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,512,283	\$13,056,175	\$2,902,804
Per Capita Beginning Fund Balance:	\$10	\$311	\$33
Revenue Collected During FY 15:	\$5,536,894	\$11,270,026	\$4,233,234
Expenditures During FY 15:	\$5,014,059	\$10,959,768	\$3,857,467
Per Capita Revenue:	\$38	\$413	\$39
Per Capita Expenditures:	\$34	\$396	\$42
Revenues over (under) Expenditures:	\$522,835	\$310,258	\$129,555
Ratio of Fund Balance to Expenditures:	40.59%	152.70%	83.50%
Ending Fund Balance for FY 15:	\$2,035,118	\$14,248,071	\$3,016,980
Per Capita Ending Fund Balance:	\$14	\$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:	\$415,749	\$6,067,687	\$257,690
Total Unrestricted Net Assets:	\$1,261,537	\$4,429,284	\$2,233,135



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$5,836,133	\$23,843,448	\$1,065,582
Per Capita Debt:	\$40	\$207	\$10
General Obligation Debt over EAV:	0.19%	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:	Rock Island Co Soil And Water Conservation District		
Unit Code:	081/010/17	County:	Rock Island
Fiscal Year End:	6/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$267,030		
Equalized Assessed Valuation:	\$		
Population:	146,063		
Employees:			
Full Time:	2		
Part Time:			
Salaries Paid:	\$74,865		

Blended Component Units

Number Submitted = 1
Rock Island County Soil And Water Conservator

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$341,117	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$2	\$15,892	\$9
Revenue Collected During FY 15:	\$105,105	\$68,071	\$17,445
Expenditures During FY 15:	\$133,515	\$68,944	\$15,615
Per Capita Revenue:	\$1	\$399	\$6
Per Capita Expenditures:	\$1	\$405	\$6
Revenues over (under) Expenditures:	-\$28,410	-\$873	\$
Ratio of Fund Balance to Expenditures:	234.21%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$312,707	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$2	\$15,856	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,735	\$5,266	\$
Total Unrestricted Net Assets:	\$268,810	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending 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:	\$1,163,597	\$11,280,823	\$
Per Capita Debt:	\$8	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$64,775,357	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$464	\$150,849	\$
Revenue Collected During FY 15:	\$21,613,461	\$4,768,261	\$
Expenditures During FY 15:	\$21,462,468	\$4,603,712	\$
Per Capita Revenue:	\$155	\$44,739	\$
Per Capita Expenditures:	\$154	\$45,630	\$
Operating Income (loss):	\$150,993	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	304.32%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$65,314,632	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$467	\$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:	\$66,245,681	\$11,280,823	\$
Per Capita Debt:	\$230	\$87,267	\$
General Obligation Debt over EAV:	1.85%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$111,133,360	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$385	\$150,849	\$
Revenue Collected During FY 15:	\$38,164,283	\$4,768,261	\$
Expenditures During FY 15:	\$31,572,831	\$4,603,712	\$
Per Capita Revenue:	\$132	\$44,739	\$
Per Capita Expenditures:	\$109	\$45,630	\$
Operating Income (loss):	\$6,591,452	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	372.87%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$117,724,812	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$408	\$149,686	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Rockbridge-Linder Multi Township
Tax Assessment District**

Unit Code: 031/050/24 County: Greene

Fiscal Year End: 12/31/2015

Accounting Method: Cash

Appropriation or Budget: \$8,810

Equalized Assessed Valuation: \$31,428,687

Population: 2,120

Employees:

 Full Time: 1

 Part Time:

 Salaries Paid: \$5,000

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$27,465	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$13	\$15,892	\$9
Revenue Collected During FY 15:	\$10,439	\$68,071	\$17,445
Expenditures During FY 15:	\$8,810	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$4	\$405	\$6
Revenues over (under) Expenditures:	\$1,629	-\$873	\$
Ratio of Fund Balance to Expenditures:	330.24%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$29,094	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$14	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Roodhouse-Patterson #4 Multi
Township Tax Assessment District**

Unit Code: 031/020/24 County: Greene

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$147,450

Equalized Assessed Valuation: \$31,453,373

Population: 14,000

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:	\$22,653	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$2	\$15,892	\$9
Revenue Collected During FY 15:	\$9,298	\$68,071	\$17,445
Expenditures During FY 15:	\$7,284	\$68,944	\$15,615
Per Capita Revenue:	\$1	\$399	\$6
Per Capita Expenditures:	\$1	\$405	\$6
Revenues over (under) Expenditures:	\$2,014	-\$873	\$
Ratio of Fund Balance to Expenditures:	338.65%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$24,667	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$2	\$15,856	\$8

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$3,465,944	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$860	\$150,849	\$
Revenue Collected During FY 15:	\$493,884	\$4,768,261	\$
Expenditures During FY 15:	\$494,572	\$4,603,712	\$
Per Capita Revenue:	\$123	\$44,739	\$
Per Capita Expenditures:	\$123	\$45,630	\$
Operating Income (loss):	-\$688	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	700.66%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$3,465,256	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$860	\$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: **Round Lake Sanitary District**

Unit Code: 049/060/16 County: Lake

Fiscal Year End: 4/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$31,050

Equalized Assessed Valuation: \$487,994,455

Population: 56,300

Employees:

Full Time: _____

Part Time: _____

Salaries Paid: _____ \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$245,286	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$4	\$15,892	\$9
Revenue Collected During FY 15:	\$33,983	\$68,071	\$17,445
Expenditures During FY 15:	\$22,378	\$68,944	\$15,615
Per Capita Revenue:	\$1	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$11,605	-\$873	\$
Ratio of Fund Balance to Expenditures:	1147.96%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$256,891	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$5	\$15,856	\$8

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$54,365	\$70,275	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$202,526	\$11,280,823	\$
Per Capita Debt:	\$4	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

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