



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Salem Airport Authority**

Unit Code: 058/010/03 County: Marion

Fiscal Year End: 4/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$467,390

Equalized Assessed Valuation: \$103,843,561

Population: 7,334

Employees:

    Full Time: 1

    Part Time:

    Salaries Paid: \$30,200

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$304,891	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$42	\$15,892	\$9
Revenue Collected During FY 15:	\$236,438	\$68,071	\$17,445
Expenditures During FY 15:	\$205,891	\$68,944	\$15,615
Per Capita Revenue:	\$32	\$399	\$6
Per Capita Expenditures:	\$28	\$405	\$6
Revenues over (under) Expenditures:	\$30,547	-\$873	\$
Ratio of Fund Balance to Expenditures:	162.92%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$335,438	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$46	\$15,856	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,459	\$5,266	\$
Total Unrestricted Net Assets:	\$335,440	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$21,000	\$11,280,823	\$
Per Capita Debt:	\$3	\$87,267	\$
General Obligation Debt over EAV:	0.02%	0.03%	0.00%

#### Enterprise Funds

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

Unit Code: **046/020/24** County: **Kankakee**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$24,848**

Equalized Assessed Valuation: **\$54,424,315**

Population: **3,671**

Employees:

    Full Time:

    Part Time: **5**

    Salaries Paid: **\$12,755**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$25,705	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$7	\$15,892	\$9
Revenue Collected During FY 15:	\$22,147	\$68,071	\$17,445
Expenditures During FY 15:	\$17,883	\$68,944	\$15,615
Per Capita Revenue:	\$6	\$399	\$6
Per Capita Expenditures:	\$5	\$405	\$6
Revenues over (under) Expenditures:	\$4,264	-\$873	\$
Ratio of Fund Balance to Expenditures:	167.58%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$29,969	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$8	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$29,969	\$35,142	\$

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

Unit Code: 082/010/14 County: Saline

Fiscal Year End: 4/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$9,024,735

Equalized Assessed Valuation: \$456,041,839

Population: 25,000

Employees:

Full Time: 20

Part Time:

Salaries Paid: \$657,055

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$419,213	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$17	\$15,892	\$9
Revenue Collected During FY 15:	\$343,307	\$68,071	\$17,445
Expenditures During FY 15:	\$411,088	\$68,944	\$15,615
Per Capita Revenue:	\$14	\$399	\$6
Per Capita Expenditures:	\$16	\$405	\$6
Revenues over (under) Expenditures:	-\$67,781	-\$873	\$
Ratio of Fund Balance to Expenditures:	85.49%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$351,432	\$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:	\$25,423	\$5,266	\$
Total Unrestricted Net Assets:	\$326,009	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$15,095,580	\$11,280,823	\$
Per Capita Debt:	\$604	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$7,006,893	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$280	\$150,849	\$
Revenue Collected During FY 15:	\$4,298,259	\$4,768,261	\$
Expenditures During FY 15:	\$3,775,274	\$4,603,712	\$
Per Capita Revenue:	\$172	\$44,739	\$
Per Capita Expenditures:	\$151	\$45,630	\$
Operating Income (loss):	\$522,985	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	199.45%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$7,529,878	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$301	\$149,686	\$



## FISCAL YEAR 2015

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name: **Salt Creek Sanitary District**

Unit Code: 022/070/16     County: Dupage

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,411,060

Equalized Assessed Valuation: \$519,413,287

Population: 22,517

Employees:

Full Time:	8
Part Time:	
Salaries Paid:	\$421,244

### 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:	\$9,416,890	\$11,280,823	\$
Per Capita Debt:	\$418	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$6,886,547	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$306	\$150,849	\$
Revenue Collected During FY 15:	\$2,269,673	\$4,768,261	\$
Expenditures During FY 15:	\$2,313,352	\$4,603,712	\$
Per Capita Revenue:	\$101	\$44,739	\$
Per Capita Expenditures:	\$103	\$45,630	\$
Operating Income (loss):	-\$43,679	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	295.80%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$6,842,868	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$304	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$35,574	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$55	\$15,892	\$9
Revenue Collected During FY 15:	\$5,644	\$68,071	\$17,445
Expenditures During FY 15:	\$15,132	\$68,944	\$15,615
Per Capita Revenue:	\$9	\$399	\$6
Per Capita Expenditures:	\$24	\$405	\$6
Revenues over (under) Expenditures:	-\$9,488	-\$873	\$
Ratio of Fund Balance to Expenditures:	344.79%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$52,174	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$81	\$15,856	\$8

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **083/010/17** County: **Sangamon**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,201,387**

Equalized Assessed Valuation: **\$1**

Population: **199,271**

Employees:

    Full Time: **4**

    Part Time: **1**

    Salaries Paid: **\$123,948**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$508,261	\$13,056,175	\$2,902,804
Per Capita Beginning Fund Balance:	\$3	\$311	\$33
Revenue Collected During FY 15:	\$1,045,211	\$11,270,026	\$4,233,234
Expenditures During FY 15:	\$1,022,395	\$10,959,768	\$3,857,467
Per Capita Revenue:	\$5	\$413	\$39
Per Capita Expenditures:	\$5	\$396	\$42
Revenues over (under) Expenditures:	\$22,816	\$310,258	\$129,555
Ratio of Fund Balance to Expenditures:	51.94%	152.70%	83.50%
Ending Fund Balance for FY 15:	\$531,077	\$14,248,071	\$3,016,980
Per Capita Ending Fund Balance:	\$3	\$332	\$38

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$6,067,687	\$257,690
Total Unrestricted Net Assets:	\$531,077	\$4,429,284	\$2,233,135



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



## FISCAL YEAR 2015

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

Unit Name:	Sangamon Valley Public Water Service District		
Unit Code:	010/290/19	County:	Champaign
Fiscal Year End:	12/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$1,150,601		
Equalized Assessed Valuation:	\$		
Population:	4,775		
Employees:			
Full Time:	5		
Part Time:	2		
Salaries Paid:	\$265,105		

### Blended Component Units

Blended Component Units			

### Fiscal Indicators

#### General and Special Funds

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

#### Equity

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

#### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$4,754,986	\$11,280,823	\$
Per Capita Debt:	\$996	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$6,749,018	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$1,413	\$150,849	\$
Revenue Collected During FY 15:	\$2,080,602	\$4,768,261	\$
Expenditures During FY 15:	\$1,150,601	\$4,603,712	\$
Per Capita Revenue:	\$436	\$44,739	\$
Per Capita Expenditures:	\$241	\$45,630	\$
Operating Income (loss):	\$930,001	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	667.39%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$7,679,019	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$1,608	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Santa Fe-Lake #4 Multi Township  
Tax Assessment District**

Unit Code: 014/010/24 County: Clinton

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$19,020

Equalized Assessed Valuation: \$39,110,439

Population: 960

Employees:

    Full Time:

    Part Time: 5

    Salaries Paid: \$7,173

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$20,237	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$21	\$15,892	\$9
Revenue Collected During FY 15:	\$13,790	\$68,071	\$17,445
Expenditures During FY 15:	\$11,861	\$68,944	\$15,615
Per Capita Revenue:	\$14	\$399	\$6
Per Capita Expenditures:	\$12	\$405	\$6
Revenues over (under) Expenditures:	\$1,929	-\$873	\$
Ratio of Fund Balance to Expenditures:	186.88%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$22,166	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$23	\$15,856	\$8

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

Unit Code: **053/060/24** County: **Livingston**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$28,200**

Equalized Assessed Valuation: **\$59,523,450**

Population: **1,294**

Employees:

    Full Time:

    Part Time: **8**

    Salaries Paid: **\$18,205**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$42,116	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$33	\$15,892	\$9
Revenue Collected During FY 15:	\$25,149	\$68,071	\$17,445
Expenditures During FY 15:	\$20,596	\$68,944	\$15,615
Per Capita Revenue:	\$19	\$399	\$6
Per Capita Expenditures:	\$16	\$405	\$6
Revenues over (under) Expenditures:	\$4,553	-\$873	\$
Ratio of Fund Balance to Expenditures:	226.59%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$46,669	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$36	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total 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:	\$46,669	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings 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:	Schuyler Hospital District		
Unit Code:	084/010/08	County:	Schuyler
Fiscal Year End:	2/28/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,504,609		
Equalized Assessed Valuation:	\$101,451,404		
Population:	7,330		
Employees:			
Full Time:	151		
Part Time:	36		
Salaries Paid:	\$7,646,632		

#### 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:	\$18,155,446	\$13,056,175	\$2,902,804
Per Capita Beginning Fund Balance:	\$2,477	\$311	\$33
Revenue Collected During FY 15:	\$22,162,236	\$11,270,026	\$4,233,234
Expenditures During FY 15:	\$20,395,816	\$10,959,768	\$3,857,467
Per Capita Revenue:	\$3,023	\$413	\$39
Per Capita Expenditures:	\$2,783	\$396	\$42
Revenues over (under) Expenditures:	\$1,766,420	\$310,258	\$129,555
Ratio of Fund Balance to Expenditures:	97.68%	152.70%	83.50%
Ending Fund Balance for FY 15:	\$19,921,866	\$14,248,071	\$3,016,980
Per Capita Ending Fund Balance:	\$2,718	\$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:	\$267,494	\$6,067,687	\$257,690
Total Unrestricted Net Assets:	\$14,054,431	\$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:	\$787,085	\$23,843,448	\$1,065,582
Per Capita Debt:	\$107	\$207	\$10
General Obligation Debt over EAV:	0.64%	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: **Schuyler #1 Multi Township Tax Assessment District**

Unit Code: 084/010/24 County: Schuyler

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$12,247

Equalized Assessed Valuation: \$30,938,700

Population: 750

Employees:

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

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

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

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$29,830	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$40	\$15,892	\$9
Revenue Collected During FY 15:	\$12,324	\$68,071	\$17,445
Expenditures During FY 15:	\$10,151	\$68,944	\$15,615
Per Capita Revenue:	\$16	\$399	\$6
Per Capita Expenditures:	\$14	\$405	\$6
Revenues over (under) Expenditures:	\$2,173	-\$873	\$
Ratio of Fund Balance to Expenditures:	315.27%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$32,003	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$43	\$15,856	\$8

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending 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: **Schuyler #2 Multi Township Tax Assessment District**

Unit Code: 084/020/24 County: Schuyler

Fiscal Year End: 6/30/2015

Accounting Method: Cash

Appropriation or Budget: \$7,192

Equalized Assessed Valuation: \$25,563,579

Population: 1,291

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:	\$10,206	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$8	\$15,892	\$9
Revenue Collected During FY 15:	\$7,211	\$68,071	\$17,445
Expenditures During FY 15:	\$7,079	\$68,944	\$15,615
Per Capita Revenue:	\$6	\$399	\$6
Per Capita Expenditures:	\$5	\$405	\$6
Revenues over (under) Expenditures:	\$132	-\$873	\$
Ratio of Fund Balance to Expenditures:	146.04%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$10,338	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$8	\$15,856	\$8

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



STATE OF ILLINOIS  
 COMPTROLLER  
 SUSANA A. MENDOZA

## FISCAL YEAR 2015

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

<b>Unit Name:</b>	<b>Schuyler Co Soil And Water Conservation District</b>		
<b>Unit Code:</b>	084/010/17	<b>County:</b>	Schuyler
<b>Fiscal Year End:</b>	6/30/2015		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$111,017		
<b>Equalized Assessed Valuation:</b>	\$104,325,350		
<b>Population:</b>	7,330		
<b>Employees:</b>			
<b>Full Time:</b>	1		
<b>Part Time:</b>	1		
<b>Salaries Paid:</b>	\$44,852		

Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$699,978	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$95	\$15,892	\$9
Revenue Collected During FY 15:	\$69,826	\$68,071	\$17,445
Expenditures During FY 15:	\$100,346	\$68,944	\$15,615
Per Capita Revenue:	\$10	\$399	\$6
Per Capita Expenditures:	\$14	\$405	\$6
Revenues over (under) Expenditures:	-\$30,520	-\$873	\$
Ratio of Fund Balance to Expenditures:	667.15%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$669,458	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$91	\$15,856	\$8

#### Equity

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

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,801	\$5,266	\$
Total Unrestricted Net Assets:	\$662,898	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



STATE OF ILLINOIS  
 COMPTROLLER  
 SUSANA A. MENDOZA

# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

<b>Unit Name:</b>	Schuyler County Public Health District		
<b>Unit Code:</b>	084/005/13	<b>County:</b>	Schuyler
<b>Fiscal Year End:</b>	6/30/2015		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$274,634		
<b>Equalized Assessed Valuation:</b>	\$98,901,423		
<b>Population:</b>	7,330		
<b>Employees:</b>			
<b>Full Time:</b>			3
<b>Part Time:</b>			
<b>Salaries Paid:</b>			\$99,436

Blended Component Units

#### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$177,896	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$24	\$15,892	\$9
Revenue Collected During FY 15:	\$268,402	\$68,071	\$17,445
Expenditures During FY 15:	\$256,007	\$68,944	\$15,615
Per Capita Revenue:	\$37	\$399	\$6
Per Capita Expenditures:	\$35	\$405	\$6
Revenues over (under) Expenditures:	\$12,395	-\$873	\$
Ratio of Fund Balance to Expenditures:	74.33%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$190,291	\$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:	\$10,855	\$5,266	\$
Total Unrestricted Net Assets:	\$53,552	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$221,550	\$11,280,823	\$
Per Capita Debt:	\$30	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Scott #1 Road District		
<b>Unit Code:</b>	085/010/15	<b>County:</b>	Scott
<b>Fiscal Year End:</b>	3/31/2015		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$102,650		
<b>Equalized Assessed Valuation:</b>	\$5,420,222		
<b>Population:</b>	340		
<b>Employees:</b>			
<b>Full Time:</b>	2		
<b>Part Time:</b>			
<b>Salaries Paid:</b>	\$19,579		

**Blended Component Units**

--

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 15:	\$78,401	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$231	\$15,892	\$9
Revenue Collected During FY 15:	\$66,363	\$68,071	\$17,445
Expenditures During FY 15:	\$54,223	\$68,944	\$15,615
Per Capita Revenue:	\$195	\$399	\$6
Per Capita Expenditures:	\$159	\$405	\$6
Revenues over (under) Expenditures:	\$12,140	-\$873	\$
Ratio of Fund Balance to Expenditures:	166.98%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$90,541	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$266	\$15,856	\$8

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$137,372	\$35,142	\$

**Net Assets**

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name:	Scott #2 Road District		
Unit Code:	085/020/15	County:	Scott
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$68,850		
Equalized Assessed Valuation:	\$4,812,070		
Population:	370		
Employees:			
Full Time:		1	
Part Time:		1	
Salaries Paid:		\$23,766	

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 15:	\$37,779	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$102	\$15,892	\$9
Revenue Collected During FY 15:	\$50,660	\$68,071	\$17,445
Expenditures During FY 15:	\$68,860	\$68,944	\$15,615
Per Capita Revenue:	\$137	\$399	\$6
Per Capita Expenditures:	\$186	\$405	\$6
Revenues over (under) Expenditures:	-\$18,200	-\$873	\$
Ratio of Fund Balance to Expenditures:	28.43%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$19,579	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$53	\$15,856	\$8

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$48,351	\$35,142	\$

**Net Assets**

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$16,275	\$11,280,823	\$
Per Capita Debt:	\$44	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:	Scott #3 Road District		
Unit Code:	085/030/15	County:	Scott
Fiscal Year End:	3/31/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$94,150		
Equalized Assessed Valuation:	\$2,825,889		
Population:	280		
Employees:			
Full Time:	1		
Part Time:	1		
Salaries Paid:	\$17,380		

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$113,954	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$407	\$15,892	\$9
Revenue Collected During FY 15:	\$40,327	\$68,071	\$17,445
Expenditures During FY 15:	\$54,255	\$68,944	\$15,615
Per Capita Revenue:	\$144	\$399	\$6
Per Capita Expenditures:	\$194	\$405	\$6
Revenues over (under) Expenditures:	-\$13,928	-\$873	\$
Ratio of Fund Balance to Expenditures:	184.36%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$100,026	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$357	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$117,441	\$35,142	\$

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

Unit Code: **085/040/15** County: **Scott**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$64,250**

Equalized Assessed Valuation: **\$7,811,909**

Population: **425**

Employees:

    Full Time: **1**

    Part Time: **1**

    Salaries Paid: **\$27,077**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$35,921	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$85	\$15,892	\$9
Revenue Collected During FY 15:	\$75,398	\$68,071	\$17,445
Expenditures During FY 15:	\$78,627	\$68,944	\$15,615
Per Capita Revenue:	\$177	\$399	\$6
Per Capita Expenditures:	\$185	\$405	\$6
Revenues over (under) Expenditures:	-\$3,229	-\$873	\$
Ratio of Fund Balance to Expenditures:	41.58%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$32,692	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$77	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$79,396	\$35,142	\$

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$47,737	\$11,280,823	\$
Per Capita Debt:	\$112	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending 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: **Scott #5 Road District**

Unit Code: **085/050/15** County: **Scott**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$77,150**

Equalized Assessed Valuation: **\$5,509,943**

Population: **350**

Employees:

    Full Time: **2**

    Part Time:

    Salaries Paid: **\$10,935**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$60,490	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$173	\$15,892	\$9
Revenue Collected During FY 15:	\$61,845	\$68,071	\$17,445
Expenditures During FY 15:	\$33,091	\$68,944	\$15,615
Per Capita Revenue:	\$177	\$399	\$6
Per Capita Expenditures:	\$95	\$405	\$6
Revenues over (under) Expenditures:	\$28,754	-\$873	\$
Ratio of Fund Balance to Expenditures:	269.69%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$89,244	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$255	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$132,156	\$35,142	\$

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

Unit Code: **085/060/15** County: **Scott**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$108,467**

Equalized Assessed Valuation: **\$5,158,857**

Population: **220**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$13,352**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$102,297	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$465	\$15,892	\$9
Revenue Collected During FY 15:	\$54,073	\$68,071	\$17,445
Expenditures During FY 15:	\$81,652	\$68,944	\$15,615
Per Capita Revenue:	\$246	\$399	\$6
Per Capita Expenditures:	\$371	\$405	\$6
Revenues over (under) Expenditures:	-\$27,579	-\$873	\$
Ratio of Fund Balance to Expenditures:	91.51%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$74,718	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$340	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$122,740	\$35,142	\$

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$22,903	\$11,280,823	\$
Per Capita Debt:	\$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:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$108,781	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$298	\$15,892	\$9
Revenue Collected During FY 15:	\$65,869	\$68,071	\$17,445
Expenditures During FY 15:	\$134,506	\$68,944	\$15,615
Per Capita Revenue:	\$180	\$399	\$6
Per Capita Expenditures:	\$369	\$405	\$6
Revenues over (under) Expenditures:	-\$68,637	-\$873	\$
Ratio of Fund Balance to Expenditures:	29.85%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$40,144	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$110	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$92,639	\$35,142	\$

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

Unit Code: **085/010/17** County: **Scott**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$80,000**

Equalized Assessed Valuation: **\$74,708,920**

Population: **5,537**

Employees:

    Full Time: **1**

    Part Time: **1**

    Salaries Paid: **\$50,117**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$113,301	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$20	\$15,892	\$9
Revenue Collected During FY 15:	\$42,320	\$68,071	\$17,445
Expenditures During FY 15:	\$72,647	\$68,944	\$15,615
Per Capita Revenue:	\$8	\$399	\$6
Per Capita Expenditures:	\$13	\$405	\$6
Revenues over (under) Expenditures:	-\$30,327	-\$873	\$
Ratio of Fund Balance to Expenditures:	114.22%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$82,974	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$15	\$15,856	\$8

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Scott-White Rock Multi Township  
Tax Assessment District**

Unit Code: 071/070/24 County: Ogle

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$36,450

Equalized Assessed Valuation: \$65,897,830

Population: 3,697

Employees:

    Full Time: 1

    Part Time: 4

    Salaries Paid: \$16,980

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$46,489	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$13	\$15,892	\$9
Revenue Collected During FY 15:	\$22,745	\$68,071	\$17,445
Expenditures During FY 15:	\$26,087	\$68,944	\$15,615
Per Capita Revenue:	\$6	\$399	\$6
Per Capita Expenditures:	\$7	\$405	\$6
Revenues over (under) Expenditures:	-\$3,342	-\$873	\$
Ratio of Fund Balance to Expenditures:	165.40%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$43,147	\$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:	\$43,146	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending 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: **Seminary-Kaskaskia-Pope #7 Multi Township Tax Assessment District**

Unit Code: 026/025/24 County: Fayette

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$11,404

Equalized Assessed Valuation: \$11,079,063

Population: 1,400

Employees:

    Full Time:

    Part Time: 7

    Salaries Paid: \$8,851

### Blended Component Units

--

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$26,806	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$19	\$15,892	\$9
Revenue Collected During FY 15:	\$14,515	\$68,071	\$17,445
Expenditures During FY 15:	\$11,404	\$68,944	\$15,615
Per Capita Revenue:	\$10	\$399	\$6
Per Capita Expenditures:	\$8	\$405	\$6
Revenues over (under) Expenditures:	\$3,111	-\$873	\$
Ratio of Fund Balance to Expenditures:	262.34%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$29,917	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$21	\$15,856	\$8

#### Equity

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

#### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$614,254	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$670	\$15,892	\$9
Revenue Collected During FY 15:	\$50,450	\$68,071	\$17,445
Expenditures During FY 15:	\$53,179	\$68,944	\$15,615
Per Capita Revenue:	\$55	\$399	\$6
Per Capita Expenditures:	\$58	\$405	\$6
Revenues over (under) Expenditures:	-\$2,729	-\$873	\$
Ratio of Fund Balance to Expenditures:	1149.94%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$611,525	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$667	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total 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:	\$100,724	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$25,909	\$11,280,823	\$
Per Capita Debt:	\$28	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$188,000	\$11,280,823	\$
Per Capita Debt:	\$376	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$573,398	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$1.147	\$150,849	\$
Revenue Collected During FY 15:	\$99,714	\$4,768,261	\$
Expenditures During FY 15:	\$119,025	\$4,603,712	\$
Per Capita Revenue:	\$199	\$44,739	\$
Per Capita Expenditures:	\$238	\$45,630	\$
Operating Income (loss):	-\$19,311	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	465.52%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$554,087	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$1.108	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Shannon Cemetery District**

Unit Code: **008/010/04** County: **Carroll**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$8,145**

Equalized Assessed Valuation: **\$15,361,890**

Population: **750**

Employees:

    Full Time:

    Part Time: **3**

    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:	\$21,627	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$29	\$15,892	\$9
Revenue Collected During FY 15:	\$9,762	\$68,071	\$17,445
Expenditures During FY 15:	\$8,145	\$68,944	\$15,615
Per Capita Revenue:	\$13	\$399	\$6
Per Capita Expenditures:	\$11	\$405	\$6
Revenues over (under) Expenditures:	\$1,617	-\$873	\$
Ratio of Fund Balance to Expenditures:	285.38%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$23,244	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$31	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total 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:	\$2,992,800	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$50	\$150,849	\$
Revenue Collected During FY 15:	\$5,908,018	\$4,768,261	\$
Expenditures During FY 15:	\$3,732,565	\$4,603,712	\$
Per Capita Revenue:	\$98	\$44,739	\$
Per Capita Expenditures:	\$62	\$45,630	\$
Operating Income (loss):	\$2,175,453	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	138.46%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$5,168,253	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$86	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Shawnee Valley Water Service District**

Unit Code: **091/005/19** County: **Union**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$176,942**

Equalized Assessed Valuation: **\$1**

Population: **900**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$31,078**

**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:	\$50,000	\$11,280,823	\$
Per Capita Debt:	\$56	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$718,526	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$798	\$150,849	\$
Revenue Collected During FY 15:	\$167,859	\$4,768,261	\$
Expenditures During FY 15:	\$176,942	\$4,603,712	\$
Per Capita Revenue:	\$187	\$44,739	\$
Per Capita Expenditures:	\$197	\$45,630	\$
Operating Income (loss):	-\$9,083	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	400.95%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$709,442	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$788	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Shawneetown Port District**

Unit Code: 030/010/25      County: Gallatin

Fiscal Year End: 6/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$64,548

Equalized Assessed Valuation: \$

Population: 1

Employees:

    Full Time:

    Part Time: 1

    Salaries Paid: \$11,620

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,800,483	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$1,800,483	\$15,892	\$9
Revenue Collected During FY 15:	\$90,324	\$68,071	\$17,445
Expenditures During FY 15:	\$64,548	\$68,944	\$15,615
Per Capita Revenue:	\$90,324	\$399	\$6
Per Capita Expenditures:	\$64,548	\$405	\$6
Revenues over (under) Expenditures:	\$25,776	-\$873	\$
Ratio of Fund Balance to Expenditures:	2795.32%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$1,804,320	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$1,804,320	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total 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:	\$358,027	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

Unit Code: **086/010/17** County: **Shelby**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$136,394**

Equalized Assessed Valuation: **\$**

Population: **22,681**

Employees:

    Full Time: **1**

    Part Time: **1**

    Salaries Paid: **\$66,464**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$127,992	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$6	\$15,892	\$9
Revenue Collected During FY 15:	\$372,754	\$68,071	\$17,445
Expenditures During FY 15:	\$393,484	\$68,944	\$15,615
Per Capita Revenue:	\$16	\$399	\$6
Per Capita Expenditures:	\$17	\$405	\$6
Revenues over (under) Expenditures:	-\$20,730	-\$873	\$
Ratio of Fund Balance to Expenditures:	28.00%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$110,176	\$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:	\$110,176	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

Unit Code: **050/010/16** County: **Lasalle**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$352,600**

Equalized Assessed Valuation: **\$11,861,826**

Population: **1,958**

Employees:

    Full Time: **3**

    Part Time: **3**

    Salaries Paid: **\$93,760**

**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:	\$143,694	\$11,280,823	\$
Per Capita Debt:	\$73	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$859,908	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$439	\$150,849	\$
Revenue Collected During FY 15:	\$479,949	\$4,768,261	\$
Expenditures During FY 15:	\$372,481	\$4,603,712	\$
Per Capita Revenue:	\$245	\$44,739	\$
Per Capita Expenditures:	\$190	\$45,630	\$
Operating Income (loss):	\$107,468	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	259.71%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$967,376	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$494	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Smallwood-Fox-Willow Hill-St. Maries #3 Multi Township Tax**

Unit Code: **040/015/24** County: **Jasper**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$23,100**

Equalized Assessed Valuation: **\$21,006,506**

Population: **2,113**

Employees:

    Full Time: **1**

    Part Time: **8**

    Salaries Paid: **\$11,756**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$26,095	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$12	\$15,892	\$9
Revenue Collected During FY 15:	\$22,843	\$68,071	\$17,445
Expenditures During FY 15:	\$13,908	\$68,944	\$15,615
Per Capita Revenue:	\$11	\$399	\$6
Per Capita Expenditures:	\$7	\$405	\$6
Revenues over (under) Expenditures:	\$8,935	-\$873	\$
Ratio of Fund Balance to Expenditures:	251.87%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$35,030	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$17	\$15,856	\$8

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **South Cook Mosquito Abatement District**

Unit Code: 016/040/11 County: Cook

Fiscal Year End: 6/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,187,415

Equalized Assessed Valuation: \$16,306,869.133

Population: 1,678,533

Employees:

Full Time:	21
Part Time:	16
Salaries Paid:	\$1,084,228

**Blended Component Units**

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,027,205	\$13,056,175	\$2,902,804
Per Capita Beginning Fund Balance:	\$1	\$311	\$33
Revenue Collected During FY 15:	\$2,877,987	\$11,270,026	\$4,233,234
Expenditures During FY 15:	\$2,802,723	\$10,959,768	\$3,857,467
Per Capita Revenue:	\$2	\$413	\$39
Per Capita Expenditures:	\$2	\$396	\$42
Revenues over (under) Expenditures:	\$75,264	\$310,258	\$129,555
Ratio of Fund Balance to Expenditures:	75.02%	152.70%	83.50%
Ending Fund Balance for FY 15:	\$2,102,469	\$14,248,071	\$3,016,980
Per Capita Ending Fund Balance:	\$1	\$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:	\$435,694	\$4,429,284	\$2,233,135



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$765,000	\$11,280,823	\$
Per Capita Debt:	\$2,230	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$975,489	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$2,844	\$150,849	\$
Revenue Collected During FY 15:	\$127,427	\$4,768,261	\$
Expenditures During FY 15:	\$119,638	\$4,603,712	\$
Per Capita Revenue:	\$372	\$44,739	\$
Per Capita Expenditures:	\$349	\$45,630	\$
Operating Income (loss):	\$7,789	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	821.88%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$983,278	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$2,867	\$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:	\$2,248,000	\$11,280,823	\$
Per Capita Debt:	\$1,097	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,387,517	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$1.165	\$150,849	\$
Revenue Collected During FY 15:	\$388,419	\$4,768,261	\$
Expenditures During FY 15:	\$469,309	\$4,603,712	\$
Per Capita Revenue:	\$189	\$44,739	\$
Per Capita Expenditures:	\$229	\$45,630	\$
Operating Income (loss):	-\$80,890	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	491.49%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$2,306,627	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$1.125	\$149,686	\$





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$2,911,432	\$11,280,823	\$
Per Capita Debt:	\$1,881	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$8,347,368	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$5,392	\$150,849	\$
Revenue Collected During FY 15:	\$602,626	\$4,768,261	\$
Expenditures During FY 15:	\$1,111,610	\$4,603,712	\$
Per Capita Revenue:	\$389	\$44,739	\$
Per Capita Expenditures:	\$718	\$45,630	\$
Operating Income (loss):	-\$508,984	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	700.07%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$7,782,007	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$5,027	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **South Otter-South Palmyra Multi Township Tax Assessment District**

Unit Code: 056/010/24 County: Macoupin

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$20,900

Equalized Assessed Valuation: \$19,504,709

Population: 1,201

Employees:

Full Time:

Part Time: 5

Salaries Paid: \$15,100

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$33,487	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$28	\$15,892	\$9
Revenue Collected During FY 15:	\$16,917	\$68,071	\$17,445
Expenditures During FY 15:	\$16,165	\$68,944	\$15,615
Per Capita Revenue:	\$14	\$399	\$6
Per Capita Expenditures:	\$13	\$405	\$6
Revenues over (under) Expenditures:	\$752	-\$873	\$
Ratio of Fund Balance to Expenditures:	211.81%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$34,239	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$29	\$15,856	\$8

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

Unit Code: **056/020/19** County: **Macoupin**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$285,000**

Equalized Assessed Valuation: **\$1**

Population: **400**

Employees:

    Full Time:

    Part Time: **7**

    Salaries Paid: **\$20,410**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,813,800	\$11,280,823	\$
Per Capita Debt:	\$4,535	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$1,439,679	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$3.599	\$150,849	\$
Revenue Collected During FY 15:	\$215,628	\$4,768,261	\$
Expenditures During FY 15:	\$283,518	\$4,603,712	\$
Per Capita Revenue:	\$539	\$44,739	\$
Per Capita Expenditures:	\$709	\$45,630	\$
Operating Income (loss):	-\$67,890	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	483.85%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$1,371,789	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$3.429	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **South Palos Township Sanitary District**

Unit Code: 016/190/16 County: Cook

Fiscal Year End: 6/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,012,444

Equalized Assessed Valuation: \$51,890,539

Population: 1,800

Employees:

    Full Time:

    Part Time: 6

    Salaries Paid: \$85,526

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$440,531	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$245	\$15,892	\$9
Revenue Collected During FY 15:	\$122,175	\$68,071	\$17,445
Expenditures During FY 15:	\$1	\$68,944	\$15,615
Per Capita Revenue:	\$68	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$122,174	-\$873	\$
Ratio of Fund Balance to Expenditures:	56270500.00%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$562,705	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$313	\$15,856	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$49,069	\$5,266	\$
Total Unrestricted Net Assets:	-\$69,295	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$3,185,298	\$11,280,823	\$
Per Capita Debt:	\$1,770	\$87,267	\$
General Obligation Debt over EAV:	1.22%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$6,699,815	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$3,722	\$150,849	\$
Revenue Collected During FY 15:	\$756,573	\$4,768,261	\$
Expenditures During FY 15:	\$1,084,164	\$4,603,712	\$
Per Capita Revenue:	\$420	\$44,739	\$
Per Capita Expenditures:	\$602	\$45,630	\$
Operating Income (loss):	-\$327,591	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	587.75%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$6,372,224	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$3,540	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	-\$222,645	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	-\$384	\$150,849	\$
Revenue Collected During FY 15:	\$29,895	\$4,768,261	\$
Expenditures During FY 15:	\$100,225	\$4,603,712	\$
Per Capita Revenue:	\$52	\$44,739	\$
Per Capita Expenditures:	\$173	\$45,630	\$
Operating Income (loss):	-\$70,330	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	-292.32%	107.38%	0.00%
Ending Retained Earnings for FY 15:	-\$292,975	\$4,630,548	\$
Per Capita Ending Retained Earnings:	-\$505	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **South Ross Township Water Authority**

Unit Code: 092/010/41      County: Vermilion

Fiscal Year End: 4/30/2015

Accounting Method: Cash

Appropriation or Budget: \$13,121

Equalized Assessed Valuation: \$15,533,846

Population: 1,071

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:	\$116,033	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$108	\$15,892	\$9
Revenue Collected During FY 15:	\$13,121	\$68,071	\$17,445
Expenditures During FY 15:	\$4,121	\$68,944	\$15,615
Per Capita Revenue:	\$12	\$399	\$6
Per Capita Expenditures:	\$4	\$405	\$6
Revenues over (under) Expenditures:	\$9,000	-\$873	\$
Ratio of Fund Balance to Expenditures:	3034.05%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$125,033	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$117	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$125,033	\$35,142	\$

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

Unit Code: **083/010/38** County: **Sangamon**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,828,000**

Equalized Assessed Valuation: **\$255,290,918**

Population: **13,440**

Employees:

Full Time: **1**

Part Time: **6**

Salaries Paid: **\$103,667**

#### 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:	\$33,244,706	\$11,280,823	\$
Per Capita Debt:	\$2,474	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$575,378	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$43	\$150,849	\$
Revenue Collected During FY 15:	\$2,889,715	\$4,768,261	\$
Expenditures During FY 15:	\$3,628,135	\$4,603,712	\$
Per Capita Revenue:	\$215	\$44,739	\$
Per Capita Expenditures:	\$270	\$45,630	\$
Operating Income (loss):	-\$738,420	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	8.54%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$309,673	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$23	\$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:	\$4,155,511	\$11,280,823	\$
Per Capita Debt:	\$130	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$5,186,982	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$162	\$150,849	\$
Revenue Collected During FY 15:	\$6,691,716	\$4,768,261	\$
Expenditures During FY 15:	\$7,317,597	\$4,603,712	\$
Per Capita Revenue:	\$209	\$44,739	\$
Per Capita Expenditures:	\$229	\$45,630	\$
Operating Income (loss):	-\$625,881	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	62.33%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$4,561,101	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$143	\$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:	\$376,115	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$125	\$150,849	\$
Revenue Collected During FY 15:	\$608,655	\$4,768,261	\$
Expenditures During FY 15:	\$534,657	\$4,603,712	\$
Per Capita Revenue:	\$203	\$44,739	\$
Per Capita Expenditures:	\$178	\$45,630	\$
Operating Income (loss):	\$73,998	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	84.19%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$450,113	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$150	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Southeast Mc Lean County Water Authority**

Unit Code: **064/050/41** County: **McLean**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$11,500**

Equalized Assessed Valuation: **\$242,986,674**

Population: **6,335**

Employees:

    Full Time:

    Part Time: **4**

    Salaries Paid: **\$785**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$996	\$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:	\$3,779	\$68,944	\$15,615
Per Capita Revenue:	\$	\$399	\$6
Per Capita Expenditures:	\$1	\$405	\$6
Revenues over (under) Expenditures:	-\$3,779	-\$873	\$
Ratio of Fund Balance to Expenditures:	-73.64%	78087.84%	108.55%
Ending Fund Balance for FY 15:	-\$2,783	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$	\$15,856	\$8

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Southeastern Tazewell Multi Township Tax Assessment District**

Unit Code: **090/050/24** County: **Tazewell**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$40,825**

Equalized Assessed Valuation: **\$110,744,719**

Population: **4,354**

Employees:

    Full Time:

    Part Time: **9**

    Salaries Paid: **\$15,710**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$47,723	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$11	\$15,892	\$9
Revenue Collected During FY 15:	\$20,368	\$68,071	\$17,445
Expenditures During FY 15:	\$20,398	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$5	\$405	\$6
Revenues over (under) Expenditures:	-\$30	-\$873	\$
Ratio of Fund Balance to Expenditures:	233.81%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$47,693	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$11	\$15,856	\$8

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$2,596,131	\$23,843,448	\$1,065,582
Per Capita Debt:	\$60	\$207	\$10
General Obligation Debt over EAV:	0.55%	31.51%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$39,723	\$1,630,147	\$
Per Capita Beginning Retained Earnings for FY 15:	\$1	\$12	\$
Revenue Collected During FY 15:	\$1,028,411	\$298,400	\$
Expenditures During FY 15:	\$1,106,111	\$300,093	\$
Per Capita Revenue:	\$24	\$3	\$
Per Capita Expenditures:	\$26	\$3	\$
Operating Income (loss):	-\$77,700	-\$1,692	\$
Ratio of Retained Earnings to Expenditures:	3.18%	240.55%	0.00%
Ending Retained Earnings for FY 15:	\$35,123	\$1,627,489	\$
Per Capita Ending Retained Earnings:	\$1	\$12	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Southlake Mosquito Abatement District**

Unit Code: **049/010/11** County: **Lake**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$693,000**

Equalized Assessed Valuation: **\$3,738,606,473**

Population: **57,000**

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:	\$1,190,783	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$21	\$15,892	\$9
Revenue Collected During FY 15:	\$263,933	\$68,071	\$17,445
Expenditures During FY 15:	\$495,152	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$9	\$405	\$6
Revenues over (under) Expenditures:	-\$231,219	-\$873	\$
Ratio of Fund Balance to Expenditures:	193.79%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$959,564	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$17	\$15,856	\$8

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: Southwest Multi Township Tax Assessment District

Unit Code: 090/055/24 County: Tazewell

Fiscal Year End: 3/31/2015

Accounting Method: Cash

Appropriation or Budget: \$55,350

Equalized Assessed Valuation: \$91,292,785

Population: 4,722

Employees:

Full Time:

Part Time: 1

Salaries Paid: \$12,720

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$92,291	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$20	\$15,892	\$9
Revenue Collected During FY 15:	\$33,736	\$68,071	\$17,445
Expenditures During FY 15:	\$23,744	\$68,944	\$15,615
Per Capita Revenue:	\$7	\$399	\$6
Per Capita Expenditures:	\$5	\$405	\$6
Revenues over (under) Expenditures:	\$9,992	-\$873	\$
Ratio of Fund Balance to Expenditures:	430.77%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$102,283	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$22	\$15,856	\$8

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

**Unit Name:** Southwest Home Equity Program

**Unit Code:** 016/002/26     **County:** Cook

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

**Accounting Method:** Modified Accrual

**Appropriation or Budget:** \$1,522,200

**Equalized Assessed Valuation:** \$1,964,694,027

**Population:** 192,000

**Employees:**

**Full Time:** 3

**Part Time:**

**Salaries Paid:** \$166,617

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$11,567,753	\$13,056,175	\$2,902,804
Per Capita Beginning Fund Balance:	\$60	\$311	\$33
Revenue Collected During FY 15:	\$1,077,381	\$11,270,026	\$4,233,234
Expenditures During FY 15:	\$713,064	\$10,959,768	\$3,857,467
Per Capita Revenue:	\$6	\$413	\$39
Per Capita Expenditures:	\$4	\$396	\$42
Revenues over (under) Expenditures:	\$364,317	\$310,258	\$129,555
Ratio of Fund Balance to Expenditures:	1673.35%	152.70%	83.50%
Ending Fund Balance for FY 15:	\$11,932,070	\$14,248,071	\$3,016,980
Per Capita Ending Fund Balance:	\$62	\$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:	\$12,086,492	\$4,429,284	\$2,233,135



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: Southwest Guaranteed Home Equity Program

Unit Code: 016/003/26 County: Cook

Fiscal Year End: 12/31/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$190,888

Equalized Assessed Valuation: \$275,000,000

Population: 39,000

Employees:

    Full Time:

    Part Time: 2

    Salaries Paid: \$48,946

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$3,102,613	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$80	\$15,892	\$9
Revenue Collected During FY 15:	\$192,591	\$68,071	\$17,445
Expenditures During FY 15:	\$155,369	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$4	\$405	\$6
Revenues over (under) Expenditures:	\$37,222	-\$873	\$
Ratio of Fund Balance to Expenditures:	2020.89%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$3,139,835	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$81	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$3,139,835	\$35,142	\$

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

Unit Code: **025/070/24** County: **Effingham**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$13,500**

Equalized Assessed Valuation: **\$84,216,193**

Population: **6,965**

Employees:

    Full Time:

    Part Time: **9**

    Salaries Paid: **\$7,006**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$33,478	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$5	\$15,892	\$9
Revenue Collected During FY 15:	\$10,212	\$68,071	\$17,445
Expenditures During FY 15:	\$12,961	\$68,944	\$15,615
Per Capita Revenue:	\$1	\$399	\$6
Per Capita Expenditures:	\$2	\$405	\$6
Revenues over (under) Expenditures:	-\$2,749	-\$873	\$
Ratio of Fund Balance to Expenditures:	237.09%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$30,729	\$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:	\$3,721,792	\$11,280,823	\$
Per Capita Debt:	\$573	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$18,843,779	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$2,899	\$150,849	\$
Revenue Collected During FY 15:	\$30,111,358	\$4,768,261	\$
Expenditures During FY 15:	\$28,500,318	\$4,603,712	\$
Per Capita Revenue:	\$4,633	\$44,739	\$
Per Capita Expenditures:	\$4,385	\$45,630	\$
Operating Income (loss):	\$1,611,040	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	71.77%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$20,454,819	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$3.147	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$763,258	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$153	\$15,892	\$9
Revenue Collected During FY 15:	\$195,590	\$68,071	\$17,445
Expenditures During FY 15:	\$257,813	\$68,944	\$15,615
Per Capita Revenue:	\$39	\$399	\$6
Per Capita Expenditures:	\$52	\$405	\$6
Revenues over (under) Expenditures:	-\$62,223	-\$873	\$
Ratio of Fund Balance to Expenditures:	272.09%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$701,486	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$140	\$15,856	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,111	\$5,266	\$
Total Unrestricted Net Assets:	\$697,388	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



STATE OF ILLINOIS  
 COMPTROLLER  
 SUSANA A. MENDOZA

## FISCAL YEAR 2015

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

<b>Unit Name:</b>	Spoon Valley Lake Sanitary District		
<b>Unit Code:</b>	048/060/16	<b>County:</b>	Knox
<b>Fiscal Year End:</b>	6/30/2015		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$4,203,285		
<b>Equalized Assessed Valuation:</b>	\$56,227,592		
<b>Population:</b>	1,300		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	5	
	<b>Salaries Paid:</b>	\$57,507	

Blended Component Units

### Fiscal Indicators

#### General and Special Funds

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

#### Equity

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

#### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,303,508	\$11,280,823	\$
Per Capita Debt:	\$1,003	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$3,049,994	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$2,346	\$150,849	\$
Revenue Collected During FY 15:	\$480,960	\$4,768,261	\$
Expenditures During FY 15:	\$339,444	\$4,603,712	\$
Per Capita Revenue:	\$370	\$44,739	\$
Per Capita Expenditures:	\$261	\$45,630	\$
Operating Income (loss):	\$141,516	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	940.22%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$3,191,510	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$2,455	\$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:	\$16,498,612	\$11,280,823	\$
Per Capita Debt:	\$119	\$87,267	\$
General Obligation Debt over EAV:	0.06%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$62,885,600	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$454	\$150,849	\$
Revenue Collected During FY 15:	\$7,448,900	\$4,768,261	\$
Expenditures During FY 15:	\$10,138,645	\$4,603,712	\$
Per Capita Revenue:	\$54	\$44,739	\$
Per Capita Expenditures:	\$73	\$45,630	\$
Operating Income (loss):	-\$2,689,745	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	634.59%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$64,339,259	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$464	\$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:	\$31,294,212	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$267	\$150,849	\$
Revenue Collected During FY 15:	\$16,762,400	\$4,768,261	\$
Expenditures During FY 15:	\$16,159,335	\$4,603,712	\$
Per Capita Revenue:	\$143	\$44,739	\$
Per Capita Expenditures:	\$138	\$45,630	\$
Operating Income (loss):	\$603,065	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	202.47%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$32,718,001	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$280	\$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:	\$162,494,332	\$11,280,823	\$
Per Capita Debt:	\$1,389	\$87,267	\$
General Obligation Debt over EAV:	1.93%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$62,190,617	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$532	\$150,849	\$
Revenue Collected During FY 15:	\$25,458,377	\$4,768,261	\$
Expenditures During FY 15:	\$23,986,150	\$4,603,712	\$
Per Capita Revenue:	\$218	\$44,739	\$
Per Capita Expenditures:	\$205	\$45,630	\$
Operating Income (loss):	\$1,472,227	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	265.42%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$63,662,844	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$544	\$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:	\$8,736,519	\$11,280,823	\$
Per Capita Debt:	\$75	\$87,267	\$
General Obligation Debt over EAV:	0.06%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$16,482,911	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$141	\$150,849	\$
Revenue Collected During FY 15:	\$4,462,899	\$4,768,261	\$
Expenditures During FY 15:	\$4,714,874	\$4,603,712	\$
Per Capita Revenue:	\$38	\$44,739	\$
Per Capita Expenditures:	\$40	\$45,630	\$
Operating Income (loss):	-\$251,975	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	352.64%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$16,626,419	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$142	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **St. Clair Street Lighting District**

Unit Code: **088/020/18** County: **St. Clair**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$113,800**

Equalized Assessed Valuation: **\$187,797,891**

Population: **19,000**

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:	\$670,407	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$35	\$15,892	\$9
Revenue Collected During FY 15:	\$81,801	\$68,071	\$17,445
Expenditures During FY 15:	\$68,675	\$68,944	\$15,615
Per Capita Revenue:	\$4	\$399	\$6
Per Capita Expenditures:	\$4	\$405	\$6
Revenues over (under) Expenditures:	\$13,126	-\$873	\$
Ratio of Fund Balance to Expenditures:	995.32%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$683,533	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$36	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$683,532	\$35,142	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$5,266	\$
Total Unrestricted Net Assets:	\$683,532	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	0.00%	107.38%	0.00%
Ending 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:	St. Clair Co Soil And Water Conservation District	
Unit Code:	088/010/17	County: St. Clair
Fiscal Year End:	6/30/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$18,000	
Equalized Assessed Valuation:	\$3,817,024,916	
Population:	265,729	
Employees:		
Full Time:	1	
Part Time:	2	
Salaries Paid:	\$48,264	

Blended Component Units	

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$233,136	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$1	\$15,892	\$9
Revenue Collected During FY 15:	\$62,272	\$68,071	\$17,445
Expenditures During FY 15:	\$109,744	\$68,944	\$15,615
Per Capita Revenue:	\$	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	-\$47,472	-\$873	\$
Ratio of Fund Balance to Expenditures:	169.18%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$185,664	\$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:	\$3,514	\$5,266	\$
Total Unrestricted Net Assets:	\$182,150	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$150,849	\$
Revenue Collected During FY 15:	\$	\$4,768,261	\$
Expenditures During FY 15:	\$	\$4,603,712	\$
Per Capita Revenue:	\$	\$44,739	\$
Per Capita Expenditures:	\$	\$45,630	\$
Operating Income (loss):	\$	\$164,549	\$
Ratio of Retained Earnings 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:	St. Louis Regional Airport Authority		
Unit Code:	057/010/03	County:	Madison
Fiscal Year End:	5/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,597,600		
Equalized Assessed Valuation:	\$1,030,972,475		
Population:	62,500		
Employees:			
Full Time:	10		
Part Time:	4		
Salaries Paid:	\$808,434		

#### Blended Component Units


#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$948,705	\$13,056,175	\$2,902,804
Per Capita Beginning Fund Balance:	\$15	\$311	\$33
Revenue Collected During FY 15:	\$1,177,771	\$11,270,026	\$4,233,234
Expenditures During FY 15:	\$2,740,397	\$10,959,768	\$3,857,467
Per Capita Revenue:	\$19	\$413	\$39
Per Capita Expenditures:	\$44	\$396	\$42
Revenues over (under) Expenditures:	-\$1,562,626	\$310,258	\$129,555
Ratio of Fund Balance to Expenditures:	9.35%	152.70%	83.50%
Ending Fund Balance for FY 15:	\$256,308	\$14,248,071	\$3,016,980
Per Capita Ending Fund Balance:	\$4	\$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:	\$247,885	\$6,067,687	\$257,690
Total Unrestricted Net Assets:	\$292,663	\$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:	\$7,432,425	\$23,843,448	\$1,065,582
Per Capita Debt:	\$119	\$207	\$10
General Obligation Debt over EAV:	0.09%	31.51%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$6,279,762	\$1,630,147	\$
Per Capita Beginning Retained Earnings for FY 15:	\$100	\$12	\$
Revenue Collected During FY 15:	\$1,749,175	\$298,400	\$
Expenditures During FY 15:	\$811,724	\$300,093	\$
Per Capita Revenue:	\$28	\$3	\$
Per Capita Expenditures:	\$13	\$3	\$
Operating Income (loss):	\$937,451	-\$1,692	\$
Ratio of Retained Earnings to Expenditures:	779.69%	240.55%	0.00%
Ending Retained Earnings for FY 15:	\$6,328,927	\$1,627,489	\$
Per Capita Ending Retained Earnings:	\$101	\$12	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$123,989	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$697	\$150,849	\$
Revenue Collected During FY 15:	\$46,888	\$4,768,261	\$
Expenditures During FY 15:	\$72,330	\$4,603,712	\$
Per Capita Revenue:	\$263	\$44,739	\$
Per Capita Expenditures:	\$406	\$45,630	\$
Operating Income (loss):	-\$25,442	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	136.25%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$98,547	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$554	\$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: **St. Rose Public Water Service District**

Unit Code: 014/050/19 County: Clinton

Fiscal Year End: 4/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$367,225

Equalized Assessed Valuation: \$

Population: 639

Employees:

    Full Time: 1

    Part Time: 13

    Salaries Paid: \$57,905

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$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:	\$1,710,644	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$2,677	\$150,849	\$
Revenue Collected During FY 15:	\$432,512	\$4,768,261	\$
Expenditures During FY 15:	\$392,493	\$4,603,712	\$
Per Capita Revenue:	\$677	\$44,739	\$
Per Capita Expenditures:	\$614	\$45,630	\$
Operating Income (loss):	\$40,019	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	446.04%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$1,750,663	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$2,740	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **087/010/17** County: **Stark**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$81,319**

Equalized Assessed Valuation: **\$15,749,126**

Population: **5,994**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$59,691**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$163,068	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$27	\$15,892	\$9
Revenue Collected During FY 15:	\$66,087	\$68,071	\$17,445
Expenditures During FY 15:	\$81,173	\$68,944	\$15,615
Per Capita Revenue:	\$11	\$399	\$6
Per Capita Expenditures:	\$14	\$405	\$6
Revenues over (under) Expenditures:	-\$15,086	-\$873	\$
Ratio of Fund Balance to Expenditures:	182.30%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$147,982	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$25	\$15,856	\$8

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$104,021	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$123	\$15,892	\$9
Revenue Collected During FY 15:	\$12,699	\$68,071	\$17,445
Expenditures During FY 15:	\$6,635	\$68,944	\$15,615
Per Capita Revenue:	\$15	\$399	\$6
Per Capita Expenditures:	\$8	\$405	\$6
Revenues over (under) Expenditures:	\$6,064	-\$873	\$
Ratio of Fund Balance to Expenditures:	1659.16%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$110,085	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$130	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total 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: **Stateline Mass Transit District**

Unit Code: **101/005/23** County: **Winnebago**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$836,371**

Equalized Assessed Valuation: **\$**

Population: **42,803**

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:	\$490,430	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$11	\$15,892	\$9
Revenue Collected During FY 15:	\$583,127	\$68,071	\$17,445
Expenditures During FY 15:	\$507,454	\$68,944	\$15,615
Per Capita Revenue:	\$14	\$399	\$6
Per Capita Expenditures:	\$12	\$405	\$6
Revenues over (under) Expenditures:	\$75,673	-\$873	\$
Ratio of Fund Balance to Expenditures:	111.56%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$566,103	\$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:	\$566,103	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

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

#### Local Government Profile

Unit Name: **Sugar Creek Cemetery District**

Unit Code: **038/020/04** County: **Iroquois**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$42,050**

Equalized Assessed Valuation: **\$9,118,625**

Population: **243**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$15,330**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$28,637	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$118	\$15,892	\$9
Revenue Collected During FY 15:	\$32,400	\$68,071	\$17,445
Expenditures During FY 15:	\$34,137	\$68,944	\$15,615
Per Capita Revenue:	\$133	\$399	\$6
Per Capita Expenditures:	\$140	\$405	\$6
Revenues over (under) Expenditures:	-\$1,737	-\$873	\$
Ratio of Fund Balance to Expenditures:	78.80%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$26,900	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$111	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total 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: **Sugar Grove Water Authority**

Unit Code: 045/010/41 County: Kane

Fiscal Year End: 12/31/2015

Accounting Method: Cash

Appropriation or Budget: \$21,500

Equalized Assessed Valuation: \$418,432,123

Population: 19,618

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:	\$72,515	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$4	\$15,892	\$9
Revenue Collected During FY 15:	\$12,462	\$68,071	\$17,445
Expenditures During FY 15:	\$8,558	\$68,944	\$15,615
Per Capita Revenue:	\$1	\$399	\$6
Per Capita Expenditures:	\$	\$405	\$6
Revenues over (under) Expenditures:	\$3,904	-\$873	\$
Ratio of Fund Balance to Expenditures:	892.95%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$76,419	\$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 RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Sunbury-Nevada-Esmen #1 Multi Township Tax Assessment District**

Unit Code: **053/005/24** County: **Livingston**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$17,464**

Equalized Assessed Valuation: **\$28,744,208**

Population: **9,300**

Employees:

    Full Time: **1**

    Part Time:

    Salaries Paid: **\$10,500**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 15:	\$30,817	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$3	\$15,892	\$9
Revenue Collected During FY 15:	\$17,098	\$68,071	\$17,445
Expenditures During FY 15:	\$14,724	\$68,944	\$15,615
Per Capita Revenue:	\$2	\$399	\$6
Per Capita Expenditures:	\$2	\$405	\$6
Revenues over (under) Expenditures:	\$2,374	-\$873	\$
Ratio of Fund Balance to Expenditures:	225.42%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$33,191	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$4	\$15,856	\$8

**Equity**

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

**Net Assets**

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

Unit Code: 099/040/16      County: Will

Fiscal Year End: 12/31/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$243,640

Equalized Assessed Valuation: \$

Population: 1,050

Employees:

    Full Time:

    Part Time: 4

    Salaries Paid: \$10,395

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$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:	\$950,281	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$905	\$150,849	\$
Revenue Collected During FY 15:	\$183,681	\$4,768,261	\$
Expenditures During FY 15:	\$198,568	\$4,603,712	\$
Per Capita Revenue:	\$175	\$44,739	\$
Per Capita Expenditures:	\$189	\$45,630	\$
Operating Income (loss):	-\$14,887	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	471.07%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$935,394	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$891	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Swab Sanitary District**

Unit Code: **032/010/16** County: **Grundy**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$291,300**

Equalized Assessed Valuation: **\$12,931,839**

Population: **1,000**

Employees:

    Full Time:

    Part Time: **7**

    Salaries Paid: **\$43,194**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$117,139	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$117	\$15,892	\$9
Revenue Collected During FY 15:	\$19,228	\$68,071	\$17,445
Expenditures During FY 15:	\$24,320	\$68,944	\$15,615
Per Capita Revenue:	\$19	\$399	\$6
Per Capita Expenditures:	\$24	\$405	\$6
Revenues over (under) Expenditures:	-\$5,092	-\$873	\$
Ratio of Fund Balance to Expenditures:	461.42%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$112,218	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$112	\$15,856	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,485	\$5,266	\$
Total Unrestricted Net Assets:	\$95,733	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$472,378	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$472	\$150,849	\$
Revenue Collected During FY 15:	\$112,528	\$4,768,261	\$
Expenditures During FY 15:	\$308,537	\$4,603,712	\$
Per Capita Revenue:	\$113	\$44,739	\$
Per Capita Expenditures:	\$309	\$45,630	\$
Operating Income (loss):	-\$196,009	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	89.57%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$276,369	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$276	\$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:	\$7,902,256	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$694	\$150,849	\$
Revenue Collected During FY 15:	\$1,777,772	\$4,768,261	\$
Expenditures During FY 15:	\$1,248,024	\$4,603,712	\$
Per Capita Revenue:	\$156	\$44,739	\$
Per Capita Expenditures:	\$110	\$45,630	\$
Operating Income (loss):	\$529,748	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	675.63%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$8,432,004	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$741	\$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: **Texas-Tunbridge Multi Township  
Tax Assessment District**

Unit Code: 020/020/24 County: Dewitt

Fiscal Year End: 3/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$15,050

Equalized Assessed Valuation: \$47,156,581

Population: 1,817

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:	\$19,042	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$10	\$15,892	\$9
Revenue Collected During FY 15:	\$5,540	\$68,071	\$17,445
Expenditures During FY 15:	\$11,283	\$68,944	\$15,615
Per Capita Revenue:	\$3	\$399	\$6
Per Capita Expenditures:	\$6	\$405	\$6
Revenues over (under) Expenditures:	-\$5,743	-\$873	\$
Ratio of Fund Balance to Expenditures:	117.87%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$13,299	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$7	\$15,856	\$8

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$13,299	\$5,266	\$
Total Unrestricted Net Assets:	\$	\$70,275	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

Unit Code: 016/020/16 County: Cook

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$7,981,160

Equalized Assessed Valuation: \$1,074,660,827

Population: 93,875

Employees:

Full Time: 28

Part Time: 2

Salaries Paid: \$2,648,188

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$4,868,367	\$11,280,823	\$
Per Capita Debt:	\$52	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$34,915,861	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$372	\$150,849	\$
Revenue Collected During FY 15:	\$6,494,703	\$4,768,261	\$
Expenditures During FY 15:	\$6,116,741	\$4,603,712	\$
Per Capita Revenue:	\$69	\$44,739	\$
Per Capita Expenditures:	\$65	\$45,630	\$
Operating Income (loss):	\$377,962	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	577.00%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$35,293,823	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$376	\$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:	\$1,505,000	\$11,280,823	\$
Per Capita Debt:	\$1,150	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,177,998	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$1.664	\$150,849	\$
Revenue Collected During FY 15:	\$979,431	\$4,768,261	\$
Expenditures During FY 15:	\$983,889	\$4,603,712	\$
Per Capita Revenue:	\$748	\$44,739	\$
Per Capita Expenditures:	\$752	\$45,630	\$
Operating Income (loss):	-\$4,458	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	220.91%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$2,173,540	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$1.660	\$149,686	\$



STATE OF ILLINOIS  
 COMPTROLLER  
 SUSANA A. MENDOZA

# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **T-L Rural Water Service District**

Unit Code: **072/030/19** County: **Peoria**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$906,450**

Equalized Assessed Valuation: **\$50,315,692**

Population: **5,679**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$13,154**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$3,930,000	\$11,280,823	\$
Per Capita Debt:	\$692	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$2,414,774	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$425	\$150,849	\$
Revenue Collected During FY 15:	\$983,870	\$4,768,261	\$
Expenditures During FY 15:	\$897,045	\$4,603,712	\$
Per Capita Revenue:	\$173	\$44,739	\$
Per Capita Expenditures:	\$158	\$45,630	\$
Operating Income (loss):	\$86,825	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	278.87%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$2,501,599	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$440	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Tri-Township Airport Authority**

Unit Code: 008/010/03 County: Carroll

Fiscal Year End: 4/30/2015

Accounting Method: Cash

Appropriation or Budget: \$88,144

Equalized Assessed Valuation: \$85,588,936

Population: 12,000

Employees:

    Full Time: 1

    Part Time:

    Salaries Paid: \$11,295

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$135,324	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$11	\$15,892	\$9
Revenue Collected During FY 15:	\$88,143	\$68,071	\$17,445
Expenditures During FY 15:	\$64,725	\$68,944	\$15,615
Per Capita Revenue:	\$7	\$399	\$6
Per Capita Expenditures:	\$5	\$405	\$6
Revenues over (under) Expenditures:	\$23,418	-\$873	\$
Ratio of Fund Balance to Expenditures:	245.26%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$158,742	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$13	\$15,856	\$8

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Tri-Township Water Service District**

Unit Code: **057/040/19** County: **Madison**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$885,268**

Equalized Assessed Valuation: **\$**

Population: **1,203**

Employees:

    Full Time:

    Part Time: **10**

    Salaries Paid: **\$49,583**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

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

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$5,537,970	\$11,280,823	\$
Per Capita Debt:	\$4,603	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$366,223	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$304	\$150,849	\$
Revenue Collected During FY 15:	\$892,752	\$4,768,261	\$
Expenditures During FY 15:	\$845,203	\$4,603,712	\$
Per Capita Revenue:	\$742	\$44,739	\$
Per Capita Expenditures:	\$703	\$45,630	\$
Operating Income (loss):	\$47,549	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	48.96%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$413,772	\$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:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$5,215,004	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$300	\$15,892	\$9
Revenue Collected During FY 15:	\$150,757	\$68,071	\$17,445
Expenditures During FY 15:	\$51,111	\$68,944	\$15,615
Per Capita Revenue:	\$9	\$399	\$6
Per Capita Expenditures:	\$3	\$405	\$6
Revenues over (under) Expenditures:	\$99,646	-\$873	\$
Ratio of Fund Balance to Expenditures:	10398.25%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$5,314,650	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$305	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$5,314,650	\$35,142	\$

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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

Unit Code: **091/010/17** County: **Union**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$134,792**

Equalized Assessed Valuation: **\$189,311,905**

Population: **17,447**

Employees:

    Full Time: **2**

    Part Time:

    Salaries Paid: **\$63,026**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$169,059	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$10	\$15,892	\$9
Revenue Collected During FY 15:	\$89,864	\$68,071	\$17,445
Expenditures During FY 15:	\$134,792	\$68,944	\$15,615
Per Capita Revenue:	\$5	\$399	\$6
Per Capita Expenditures:	\$8	\$405	\$6
Revenues over (under) Expenditures:	-\$44,928	-\$873	\$
Ratio of Fund Balance to Expenditures:	92.09%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$124,131	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$7	\$15,856	\$8

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:	Union York Public Water District		
Unit Code:	012/010/37	County:	Clark
Fiscal Year End:	6/30/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$71,133		
Equalized Assessed Valuation:	\$1		
Population:	300		
Employees:			
	Full Time:		
	Part Time:	4	
	Salaries Paid:	\$18,936	

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:	\$12,894	\$11,280,823	\$
Per Capita Debt:	\$43	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$148,101	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$494	\$150,849	\$
Revenue Collected During FY 15:	\$76,500	\$4,768,261	\$
Expenditures During FY 15:	\$71,133	\$4,603,712	\$
Per Capita Revenue:	\$255	\$44,739	\$
Per Capita Expenditures:	\$237	\$45,630	\$
Operating Income (loss):	\$5,367	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	215.75%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$153,468	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$512	\$149,686	\$



## FISCAL YEAR 2015

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

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

### Local Government Profile

<b>Unit Name:</b>	Union-Watson Multi Township Tax Assessment District		
<b>Unit Code:</b>	025/060/24	<b>County:</b>	Effingham
<b>Fiscal Year End:</b>	3/31/2015		
<b>Accounting Method:</b>	Cash		
<b>Appropriation or Budget:</b>	\$12,855		
<b>Equalized Assessed Valuation:</b>	\$55,892,224		
<b>Population:</b>	4,000		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	6	
	<b>Salaries Paid:</b>	\$9,981	

#### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$22,439	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$6	\$15,892	\$9
Revenue Collected During FY 15:	\$13,219	\$68,071	\$17,445
Expenditures During FY 15:	\$11,869	\$68,944	\$15,615
Per Capita Revenue:	\$3	\$399	\$6
Per Capita Expenditures:	\$3	\$405	\$6
Revenues over (under) Expenditures:	\$1,350	-\$873	\$
Ratio of Fund Balance to Expenditures:	200.43%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$23,789	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$6	\$15,856	\$8

#### Equity

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

#### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Urbana-Champaign Sanitary District**

Unit Code: 010/020/16 County: Champaign

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$13,060,228

Equalized Assessed Valuation: \$

Population: 150,499

Employees:

    Full Time: 49

    Part Time: 4

    Salaries Paid: \$3,095,345

**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:	\$59,324,530	\$11,280,823	\$
Per Capita Debt:	\$394	\$87,267	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$69,146,984	\$6,168,262	\$
Per Capita Beginning Retained Earnings for FY 15:	\$459	\$150,849	\$
Revenue Collected During FY 15:	\$14,517,933	\$4,768,261	\$
Expenditures During FY 15:	\$13,823,985	\$4,603,712	\$
Per Capita Revenue:	\$96	\$44,739	\$
Per Capita Expenditures:	\$92	\$45,630	\$
Operating Income (loss):	\$693,948	\$164,549	\$
Ratio of Retained Earnings to Expenditures:	505.22%	107.38%	0.00%
Ending Retained Earnings for FY 15:	\$69,840,932	\$4,630,548	\$
Per Capita Ending Retained Earnings:	\$464	\$149,686	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

Unit Code:  County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

    Full Time:

    Part Time:

    Salaries Paid:

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$26,106	\$140,034	\$27,018
Per Capita Beginning Fund Balance:	\$42	\$15,892	\$9
Revenue Collected During FY 15:	\$14,222	\$68,071	\$17,445
Expenditures During FY 15:	\$7,438	\$68,944	\$15,615
Per Capita Revenue:	\$23	\$399	\$6
Per Capita Expenditures:	\$12	\$405	\$6
Revenues over (under) Expenditures:	\$6,784	-\$873	\$
Ratio of Fund Balance to Expenditures:	442.19%	78087.84%	108.55%
Ending Fund Balance for FY 15:	\$32,890	\$140,876	\$27,856
Per Capita Ending Fund Balance:	\$53	\$15,856	\$8

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,176	\$
Total Unreserved Funds:	\$32,890	\$35,142	\$

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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