



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Dahlgren Fire Protection District**

Unit Code: 033/010/06 County: Hamilton

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: \$11,200

Equalized Assessed Valuation: \$11,614,213

Population: 1,538

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 14: | \$5,169 | \$184,174 | \$106,428 |
| Per Capita Beginning Fund Balance: | \$3 | \$93 | \$56 |
| Revenue Collected During FY 14: | \$13,868 | \$194,484 | \$133,529 |
| Expenditures During FY 14: | \$13,408 | \$195,259 | \$116,918 |
| Per Capita Revenue: | \$9 | \$101 | \$72 |
| Per Capita Expenditures: | \$9 | \$97 | \$62 |
| Revenues over (under) Expenditures: | \$460 | -\$775 | \$10,308 |
| Ratio of Fund Balance to Expenditures: | 41.98% | 150.99% | 97.92% |
| Ending Fund Balance for FY 14: | \$5,629 | \$194,900 | \$116,044 |
| Per Capita Ending Fund Balance: | \$4 | \$100 | \$66 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$10,273 | \$ |
| Total Unreserved Funds: | \$ | \$75,231 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$ | \$12,828 | \$ |
| Total Unrestricted Net Assets: | \$ | \$75,142 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$418,700 | \$136,167 | \$6,510 |
| Per Capita Debt: | \$322 | \$59 | \$2 |
| General Obligation Debt over EAV: | 1.82% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Dale Twp Fire Protection District**

Unit Code: **064/060/06** County: **McLean**

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$394,604**

Equalized Assessed Valuation: **\$38,637,267**

Population: **1,340**

Employees:

 Full Time:

 Part Time: **18**

 Salaries Paid: **\$53,396**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 14: | \$82,602 | \$184,174 | \$106,428 |
| Per Capita Beginning Fund Balance: | \$62 | \$93 | \$56 |
| Revenue Collected During FY 14: | \$282,233 | \$194,484 | \$133,529 |
| Expenditures During FY 14: | \$220,837 | \$195,259 | \$116,918 |
| Per Capita Revenue: | \$211 | \$101 | \$72 |
| Per Capita Expenditures: | \$165 | \$97 | \$62 |
| Revenues over (under) Expenditures: | \$61,396 | -\$775 | \$10,308 |
| Ratio of Fund Balance to Expenditures: | 65.21% | 150.99% | 97.92% |
| Ending Fund Balance for FY 14: | \$143,998 | \$194,900 | \$116,044 |
| Per Capita Ending Fund Balance: | \$107 | \$100 | \$66 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$10,273 | \$ |
| Total Unreserved Funds: | \$143,998 | \$75,231 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$ | \$12,828 | \$ |
| Total Unrestricted Net Assets: | \$ | \$75,142 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$143,787 | \$136,167 | \$6,510 |
| Per Capita Debt: | \$107 | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Dalzell Fire Protection District**

Unit Code: 006/040/06 County: Bureau

Fiscal Year End: 5/31/2014

Accounting Method: Cash

Appropriation or Budget: \$36,330

Equalized Assessed Valuation: \$5,084,947

Population: 700

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 14: | \$15,669 | \$184,174 | \$106,428 |
| Per Capita Beginning Fund Balance: | \$22 | \$93 | \$56 |
| Revenue Collected During FY 14: | \$17,602 | \$194,484 | \$133,529 |
| Expenditures During FY 14: | \$23,063 | \$195,259 | \$116,918 |
| Per Capita Revenue: | \$25 | \$101 | \$72 |
| Per Capita Expenditures: | \$33 | \$97 | \$62 |
| Revenues over (under) Expenditures: | -\$5,461 | -\$775 | \$10,308 |
| Ratio of Fund Balance to Expenditures: | 44.26% | 150.99% | 97.92% |
| Ending Fund Balance for FY 14: | \$10,208 | \$194,900 | \$116,044 |
| Per Capita Ending Fund Balance: | \$15 | \$100 | \$66 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$10,273 | \$ |
| Total Unreserved Funds: | \$ | \$75,231 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$ | \$12,828 | \$ |
| Total Unrestricted Net Assets: | \$ | \$75,142 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$11,255 | \$136,167 | \$6,510 |
| Per Capita Debt: | \$16 | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Dana Fire Protection District**

Unit Code: 050/020/06 County: Lasalle

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: \$43,294

Equalized Assessed Valuation: \$8,522,933

Population: 400

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 14: | \$40,228 | \$184,174 | \$106,428 |
| Per Capita Beginning Fund Balance: | \$101 | \$93 | \$56 |
| Revenue Collected During FY 14: | \$41,734 | \$194,484 | \$133,529 |
| Expenditures During FY 14: | \$43,294 | \$195,259 | \$116,918 |
| Per Capita Revenue: | \$104 | \$101 | \$72 |
| Per Capita Expenditures: | \$108 | \$97 | \$62 |
| Revenues over (under) Expenditures: | -\$1,560 | -\$775 | \$10,308 |
| Ratio of Fund Balance to Expenditures: | 89.31% | 150.99% | 97.92% |
| Ending Fund Balance for FY 14: | \$38,668 | \$194,900 | \$116,044 |
| Per Capita Ending Fund Balance: | \$97 | \$100 | \$66 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$10,273 | \$ |
| Total Unreserved Funds: | \$ | \$75,231 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$ | \$12,828 | \$ |
| Total Unrestricted Net Assets: | \$ | \$75,142 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$114,222 | \$136,167 | \$6,510 |
| Per Capita Debt: | \$286 | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$80,843 | \$136,167 | \$6,510 |
| Per Capita Debt: | \$85 | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$296,630 | \$136,167 | \$6,510 |
| Per Capita Debt: | \$89 | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|---|----------------|-------------|
| Unit Name: | Darien-Woodridge Fire Protection District | | |
| Unit Code: | 022/105/06 | County: | Dupage |
| Fiscal Year End: | 5/31/2014 | | |
| Accounting Method: | Modified Accrual | | |
| Appropriation or Budget: | \$8,026,685 | | |
| Equalized Assessed Valuation: | \$993,430,659 | | |
| Population: | 30,000 | | |
| Employees: | | | |
| | Full Time: | | 33 |
| | Part Time: | | 20 |
| | Salaries Paid: | | \$3,841,852 |

| Blended Component Units | |
|---------------------------|---|
| Number Submitted = | 1 |
| Firefighters Pension Fund | |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 14: | \$3,780,186 | \$2,838,068 | \$1,571,758 |
| Per Capita Beginning Fund Balance: | \$126 | \$169 | \$98 |
| Revenue Collected During FY 14: | \$7,032,713 | \$4,551,476 | \$3,171,788 |
| Expenditures During FY 14: | \$7,064,843 | \$4,566,459 | \$3,216,549 |
| Per Capita Revenue: | \$234 | \$235 | \$200 |
| Per Capita Expenditures: | \$235 | \$243 | \$211 |
| Revenues over (under) Expenditures: | -\$32,130 | -\$14,984 | \$27,852 |
| Ratio of Fund Balance to Expenditures: | 53.05% | 71.86% | 50.39% |
| Ending Fund Balance for FY 14: | \$3,748,056 | \$2,817,403 | \$1,500,032 |
| Per Capita Ending Fund Balance: | \$125 | \$169 | \$98 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,808 | \$ |
| Total Unreserved Funds: | \$ | \$72,585 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$764,465 | \$541,114 | \$106,144 |
| Total Unrestricted Net Assets: | \$1,566,852 | \$2,099,418 | \$1,213,187 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$7,129,642 | \$1,868,405 | \$333,548 |
| Per Capita Debt: | \$238 | \$81 | \$25 |
| General Obligation Debt over EAV: | 0.64% | 0.09% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$3,878 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$3,008 | \$ |
| Expenditures During FY 14: | \$ | \$4,744 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$1,737 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.02% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$2,141 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Davis Fire Protection District**

Unit Code: **089/030/06** County: **Stephenson**

Fiscal Year End: **4/30/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$571,880**

Equalized Assessed Valuation: **\$51,001,875**

Population: **2,500**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 14: | \$239,381 | \$184,174 | \$106,428 |
| Per Capita Beginning Fund Balance: | \$96 | \$93 | \$56 |
| Revenue Collected During FY 14: | \$314,456 | \$194,484 | \$133,529 |
| Expenditures During FY 14: | \$244,166 | \$195,259 | \$116,918 |
| Per Capita Revenue: | \$126 | \$101 | \$72 |
| Per Capita Expenditures: | \$98 | \$97 | \$62 |
| Revenues over (under) Expenditures: | \$70,290 | -\$775 | \$10,308 |
| Ratio of Fund Balance to Expenditures: | 126.83% | 150.99% | 97.92% |
| Ending Fund Balance for FY 14: | \$309,671 | \$194,900 | \$116,044 |
| Per Capita Ending Fund Balance: | \$124 | \$100 | \$66 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$10,273 | \$ |
| Total Unreserved Funds: | \$ | \$75,231 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$24,933 | \$12,828 | \$ |
| Total Unrestricted Net Assets: | \$305,536 | \$75,142 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | |
|--------------------------------------|--|---------------------|
| Unit Name: | Deerfield-Bannockburn Fire Protection District | |
| Unit Code: | 049/040/06 | County: Lake |
| Fiscal Year End: | 4/30/2014 | |
| Accounting Method: | Modified Accrual | |
| Appropriation or Budget: | \$10,477,915 | |
| Equalized Assessed Valuation: | \$1,363,685,207 | |
| Population: | 20,955 | |
| Employees: | | |
| | Full Time: | 47 |
| | Part Time: | 6 |
| | Salaries Paid: | \$4,939,476 |

| Blended Component Units | |
|-------------------------|--|
| | |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 14: | \$7,103,535 | \$2,838,068 | \$1,571,758 |
| Per Capita Beginning Fund Balance: | \$339 | \$169 | \$98 |
| Revenue Collected During FY 14: | \$9,459,491 | \$4,551,476 | \$3,171,788 |
| Expenditures During FY 14: | \$8,822,178 | \$4,566,459 | \$3,216,549 |
| Per Capita Revenue: | \$451 | \$235 | \$200 |
| Per Capita Expenditures: | \$421 | \$243 | \$211 |
| Revenues over (under) Expenditures: | \$637,313 | -\$14,984 | \$27,852 |
| Ratio of Fund Balance to Expenditures: | 87.95% | 71.86% | 50.39% |
| Ending Fund Balance for FY 14: | \$7,758,848 | \$2,817,403 | \$1,500,032 |
| Per Capita Ending Fund Balance: | \$370 | \$169 | \$98 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,808 | \$ |
| Total Unreserved Funds: | \$ | \$72,585 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$914,764 | \$541,114 | \$106,144 |
| Total Unrestricted Net Assets: | \$6,183,899 | \$2,099,418 | \$1,213,187 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$1,868,405 | \$333,548 |
| Per Capita Debt: | \$ | \$81 | \$25 |
| General Obligation Debt over EAV: | 0.00% | 0.09% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$3,878 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$3,008 | \$ |
| Expenditures During FY 14: | \$ | \$4,744 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$1,737 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.02% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$2,141 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$20,585 | \$136,167 | \$6,510 |
| Per Capita Debt: | \$13 | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

| | | |
|--------------------------------------|------------------------------------|--------------------------|
| Unit Name: | Dieterich Fire Protection District | |
| Unit Code: | 025/020/06 | County: Effingham |
| Fiscal Year End: | 4/30/2014 | |
| Accounting Method: | Cash With Assets | |
| Appropriation or Budget: | \$394,000 | |
| Equalized Assessed Valuation: | \$38,563,835 | |
| Population: | 3,000 | |
| Employees: | | |
| | Full Time: | |
| | Part Time: | 25 |
| | Salaries Paid: | \$6,194 |

| Blended Component Units | |
|-------------------------|--|
| | |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 14: | \$81,766 | \$184,174 | \$106,428 |
| Per Capita Beginning Fund Balance: | \$27 | \$93 | \$56 |
| Revenue Collected During FY 14: | \$160,297 | \$194,484 | \$133,529 |
| Expenditures During FY 14: | \$179,191 | \$195,259 | \$116,918 |
| Per Capita Revenue: | \$53 | \$101 | \$72 |
| Per Capita Expenditures: | \$60 | \$97 | \$62 |
| Revenues over (under) Expenditures: | -\$18,894 | -\$775 | \$10,308 |
| Ratio of Fund Balance to Expenditures: | 35.09% | 150.99% | 97.92% |
| Ending Fund Balance for FY 14: | \$62,872 | \$194,900 | \$116,044 |
| Per Capita Ending Fund Balance: | \$21 | \$100 | \$66 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$10,273 | \$ |
| Total Unreserved Funds: | \$62,872 | \$75,231 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$ | \$12,828 | \$ |
| Total Unrestricted Net Assets: | \$ | \$75,142 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$458,783 | \$136,167 | \$6,510 |
| Per Capita Debt: | \$153 | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$1,868,405 | \$333,548 |
| Per Capita Debt: | \$ | \$81 | \$25 |
| General Obligation Debt over EAV: | 0.00% | 0.09% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$3,878 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$3,008 | \$ |
| Expenditures During FY 14: | \$ | \$4,744 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$1,737 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.02% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$2,141 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$110,015 | \$136,167 | \$6,510 |
| Per Capita Debt: | \$116 | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$2,663,876 | \$136,167 | \$6,510 |
| Per Capita Debt: | \$498 | \$59 | \$2 |
| General Obligation Debt over EAV: | 2.17% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Dupo Fire Protection District**

Unit Code: 088/040/06 County: St. Clair

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$442,632

Equalized Assessed Valuation: \$33,937,563

Population: 4,711

Employees:

 Full Time:

 Part Time: 23

 Salaries Paid: \$114,840

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 14: | \$262,083 | \$184,174 | \$106,428 |
| Per Capita Beginning Fund Balance: | \$56 | \$93 | \$56 |
| Revenue Collected During FY 14: | \$458,339 | \$194,484 | \$133,529 |
| Expenditures During FY 14: | \$519,276 | \$195,259 | \$116,918 |
| Per Capita Revenue: | \$97 | \$101 | \$72 |
| Per Capita Expenditures: | \$110 | \$97 | \$62 |
| Revenues over (under) Expenditures: | -\$60,937 | -\$775 | \$10,308 |
| Ratio of Fund Balance to Expenditures: | 38.74% | 150.99% | 97.92% |
| Ending Fund Balance for FY 14: | \$201,146 | \$194,900 | \$116,044 |
| Per Capita Ending Fund Balance: | \$43 | \$100 | \$66 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$10,273 | \$ |
| Total Unreserved Funds: | \$ | \$75,231 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$ | \$12,828 | \$ |
| Total Unrestricted Net Assets: | \$244,237 | \$75,142 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$503,096 | \$136,167 | \$6,510 |
| Per Capita Debt: | \$107 | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$116,573 | \$136,167 | \$6,510 |
| Per Capita Debt: | \$27 | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

| | | |
|--------------------------------------|------------------------------------|------------------------|
| Unit Name: | Earlville Fire Protection District | |
| Unit Code: | 050/040/06 | County: Lasalle |
| Fiscal Year End: | 4/30/2014 | |
| Accounting Method: | Cash With Assets | |
| Appropriation or Budget: | \$817,225 | |
| Equalized Assessed Valuation: | \$59,818,070 | |
| Population: | 2,586 | |
| Employees: | | |
| | Full Time: | |
| | Part Time: | 43 |
| | Salaries Paid: | \$52,216 |

| Blended Component Units | |
|-------------------------|--|
| | |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 14: | \$635,378 | \$184,174 | \$106,428 |
| Per Capita Beginning Fund Balance: | \$246 | \$93 | \$56 |
| Revenue Collected During FY 14: | \$200,287 | \$194,484 | \$133,529 |
| Expenditures During FY 14: | \$201,095 | \$195,259 | \$116,918 |
| Per Capita Revenue: | \$77 | \$101 | \$72 |
| Per Capita Expenditures: | \$78 | \$97 | \$62 |
| Revenues over (under) Expenditures: | -\$808 | -\$775 | \$10,308 |
| Ratio of Fund Balance to Expenditures: | 315.56% | 150.99% | 97.92% |
| Ending Fund Balance for FY 14: | \$634,570 | \$194,900 | \$116,044 |
| Per Capita Ending Fund Balance: | \$245 | \$100 | \$66 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$10,273 | \$ |
| Total Unreserved Funds: | \$ | \$75,231 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$278,100 | \$12,828 | \$ |
| Total Unrestricted Net Assets: | \$356,470 | \$75,142 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | |
|--------------------------------------|--|---------------------|
| Unit Name: | East Dundee & Countryside Fire Protection District | |
| Unit Code: | 045/050/06 | County: Kane |
| Fiscal Year End: | 12/31/2014 | |
| Accounting Method: | Modified Accrual | |
| Appropriation or Budget: | \$5,941,707 | |
| Equalized Assessed Valuation: | \$185,327,816 | |
| Population: | 4,500 | |
| Employees: | | |
| | Full Time: | 5 |
| | Part Time: | 26 |
| | Salaries Paid: | \$1,049,671 |

| Blended Component Units |
|-------------------------|
| Number Submitted = 1 |
| Firefighters' Pension |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 14: | \$4,633,368 | \$2,838,068 | \$1,571,758 |
| Per Capita Beginning Fund Balance: | \$1,030 | \$169 | \$98 |
| Revenue Collected During FY 14: | \$1,930,756 | \$4,551,476 | \$3,171,788 |
| Expenditures During FY 14: | \$5,298,294 | \$4,566,459 | \$3,216,549 |
| Per Capita Revenue: | \$429 | \$235 | \$200 |
| Per Capita Expenditures: | \$1,177 | \$243 | \$211 |
| Revenues over (under) Expenditures: | -\$3,367,538 | -\$14,984 | \$27,852 |
| Ratio of Fund Balance to Expenditures: | 23.89% | 71.86% | 50.39% |
| Ending Fund Balance for FY 14: | \$1,265,830 | \$2,817,403 | \$1,500,032 |
| Per Capita Ending Fund Balance: | \$281 | \$169 | \$98 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,808 | \$ |
| Total Unreserved Funds: | \$ | \$72,585 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$44,294 | \$541,114 | \$106,144 |
| Total Unrestricted Net Assets: | \$815,981 | \$2,099,418 | \$1,213,187 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$5,870,000 | \$1,868,405 | \$333,548 |
| Per Capita Debt: | \$1,304 | \$81 | \$25 |
| General Obligation Debt over EAV: | 2.85% | 0.09% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$3,878 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$3,008 | \$ |
| Expenditures During FY 14: | \$ | \$4,744 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$1,737 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.02% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$2,141 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$1,207,334 | \$1,868,405 | \$333,548 |
| Per Capita Debt: | \$68 | \$81 | \$25 |
| General Obligation Debt over EAV: | 0.00% | 0.09% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$3,878 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$3,008 | \$ |
| Expenditures During FY 14: | \$ | \$4,744 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$1,737 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.02% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$2,141 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: 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 14: | \$56,961 | \$184,174 | \$106,428 |
| Per Capita Beginning Fund Balance: | \$6 | \$93 | \$56 |
| Revenue Collected During FY 14: | \$38,614 | \$194,484 | \$133,529 |
| Expenditures During FY 14: | \$29,387 | \$195,259 | \$116,918 |
| Per Capita Revenue: | \$4 | \$101 | \$72 |
| Per Capita Expenditures: | \$3 | \$97 | \$62 |
| Revenues over (under) Expenditures: | \$9,227 | -\$775 | \$10,308 |
| Ratio of Fund Balance to Expenditures: | 128.85% | 150.99% | 97.92% |
| Ending Fund Balance for FY 14: | \$37,865 | \$194,900 | \$116,044 |
| Per Capita Ending Fund Balance: | \$4 | \$100 | \$66 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$10,273 | \$ |
| Total Unreserved Funds: | \$37,865 | \$75,231 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$ | \$12,828 | \$ |
| Total Unrestricted Net Assets: | \$ | \$75,142 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **East Side Fire Protection District**

Unit Code: **083/060/06** County: **Sangamon**

Fiscal Year End: **6/30/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$124,234**

Equalized Assessed Valuation: **\$34,132,929**

Population: **4,825**

Employees:

 Full Time: **3**

 Part Time:

 Salaries Paid: **\$3,000**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 14: | \$67,325 | \$184,174 | \$106,428 |
| Per Capita Beginning Fund Balance: | \$14 | \$93 | \$56 |
| Revenue Collected During FY 14: | \$124,234 | \$194,484 | \$133,529 |
| Expenditures During FY 14: | \$125,481 | \$195,259 | \$116,918 |
| Per Capita Revenue: | \$26 | \$101 | \$72 |
| Per Capita Expenditures: | \$26 | \$97 | \$62 |
| Revenues over (under) Expenditures: | -\$1,247 | -\$775 | \$10,308 |
| Ratio of Fund Balance to Expenditures: | 52.66% | 150.99% | 97.92% |
| Ending Fund Balance for FY 14: | \$66,078 | \$194,900 | \$116,044 |
| Per Capita Ending Fund Balance: | \$14 | \$100 | \$66 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$62,078 | \$10,273 | \$ |
| Total Unreserved Funds: | \$4,000 | \$75,231 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$ | \$12,828 | \$ |
| Total Unrestricted Net Assets: | \$ | \$75,142 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

| | | |
|--------------------------------------|------------------------------------|--------------------------|
| Unit Name: | East Side Fire Protection District | |
| Unit Code: | 088/050/06 | County: St. Clair |
| Fiscal Year End: | 5/31/2014 | |
| Accounting Method: | Cash With Assets | |
| Appropriation or Budget: | \$705,620 | |
| Equalized Assessed Valuation: | \$204,923,113 | |
| Population: | 13,500 | |
| Employees: | | |
| | Full Time: | |
| | Part Time: | 33 |
| | Salaries Paid: | \$19,962 |

| Blended Component Units | |
|-------------------------|--|
| | |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 14: | \$405,474 | \$184,174 | \$106,428 |
| Per Capita Beginning Fund Balance: | \$30 | \$93 | \$56 |
| Revenue Collected During FY 14: | \$477,944 | \$194,484 | \$133,529 |
| Expenditures During FY 14: | \$467,819 | \$195,259 | \$116,918 |
| Per Capita Revenue: | \$35 | \$101 | \$72 |
| Per Capita Expenditures: | \$35 | \$97 | \$62 |
| Revenues over (under) Expenditures: | \$10,125 | -\$775 | \$10,308 |
| Ratio of Fund Balance to Expenditures: | 88.84% | 150.99% | 97.92% |
| Ending Fund Balance for FY 14: | \$415,599 | \$194,900 | \$116,044 |
| Per Capita Ending Fund Balance: | \$31 | \$100 | \$66 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$10,273 | \$ |
| Total Unreserved Funds: | \$415,599 | \$75,231 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$ | \$12,828 | \$ |
| Total Unrestricted Net Assets: | \$ | \$75,142 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$6,510 | \$136,167 | \$6,510 |
| Per Capita Debt: | \$2 | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Edge-Scott Fire Protection District**

Unit Code: **010/045/06** County: **Champaign**

Fiscal Year End: **12/31/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$346,540**

Equalized Assessed Valuation: **\$20,586,190**

Population: **2,600**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 14: | \$752,742 | \$184,174 | \$106,428 |
| Per Capita Beginning Fund Balance: | \$290 | \$93 | \$56 |
| Revenue Collected During FY 14: | \$101,400 | \$194,484 | \$133,529 |
| Expenditures During FY 14: | \$157,575 | \$195,259 | \$116,918 |
| Per Capita Revenue: | \$39 | \$101 | \$72 |
| Per Capita Expenditures: | \$61 | \$97 | \$62 |
| Revenues over (under) Expenditures: | -\$56,175 | -\$775 | \$10,308 |
| Ratio of Fund Balance to Expenditures: | 442.05% | 150.99% | 97.92% |
| Ending Fund Balance for FY 14: | \$696,567 | \$194,900 | \$116,044 |
| Per Capita Ending Fund Balance: | \$268 | \$100 | \$66 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$10,273 | \$ |
| Total Unreserved Funds: | \$ | \$75,231 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$ | \$12,828 | \$ |
| Total Unrestricted Net Assets: | \$382,290 | \$75,142 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$162,302 | \$136,167 | \$6,510 |
| Per Capita Debt: | \$62 | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$62,300 | \$136,167 | \$6,510 |
| Per Capita Debt: | \$20 | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Edinburg Fire Protection District**

Unit Code: **011/020/06** County: **Christian**

Fiscal Year End: **5/31/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$53,005**

Equalized Assessed Valuation: **\$28,501,600**

Population: **1,200**

Employees:

 Full Time:

 Part Time: **14**

 Salaries Paid: **\$3,900**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 14: | \$43,524 | \$184,174 | \$106,428 |
| Per Capita Beginning Fund Balance: | \$36 | \$93 | \$56 |
| Revenue Collected During FY 14: | \$56,217 | \$194,484 | \$133,529 |
| Expenditures During FY 14: | \$41,206 | \$195,259 | \$116,918 |
| Per Capita Revenue: | \$47 | \$101 | \$72 |
| Per Capita Expenditures: | \$34 | \$97 | \$62 |
| Revenues over (under) Expenditures: | \$15,011 | -\$775 | \$10,308 |
| Ratio of Fund Balance to Expenditures: | 142.05% | 150.99% | 97.92% |
| Ending Fund Balance for FY 14: | \$58,535 | \$194,900 | \$116,044 |
| Per Capita Ending Fund Balance: | \$49 | \$100 | \$66 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$10,273 | \$ |
| Total Unreserved Funds: | \$ | \$75,231 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$12,828 | \$ |
| Total Unrestricted Net Assets: | \$ | \$75,142 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$230,000 | \$136,167 | \$6,510 |
| Per Capita Debt: | \$178 | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$1,868,405 | \$333,548 |
| Per Capita Debt: | \$ | \$81 | \$25 |
| General Obligation Debt over EAV: | 0.00% | 0.09% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$3,878 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$3,008 | \$ |
| Expenditures During FY 14: | \$ | \$4,744 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$1,737 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.02% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$2,141 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Elizabeth Fire Protection District**

Unit Code: **043/020/06** County: **Jo Daviess**

Fiscal Year End: **6/30/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$455,970**

Equalized Assessed Valuation: **\$90,835,649**

Population: **2,675**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 14: | \$302,907 | \$184,174 | \$106,428 |
| Per Capita Beginning Fund Balance: | \$113 | \$93 | \$56 |
| Revenue Collected During FY 14: | \$158,001 | \$194,484 | \$133,529 |
| Expenditures During FY 14: | \$91,070 | \$195,259 | \$116,918 |
| Per Capita Revenue: | \$59 | \$101 | \$72 |
| Per Capita Expenditures: | \$34 | \$97 | \$62 |
| Revenues over (under) Expenditures: | \$66,931 | -\$775 | \$10,308 |
| Ratio of Fund Balance to Expenditures: | 406.10% | 150.99% | 97.92% |
| Ending Fund Balance for FY 14: | \$369,838 | \$194,900 | \$116,044 |
| Per Capita Ending Fund Balance: | \$138 | \$100 | \$66 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$10,273 | \$ |
| Total Unreserved Funds: | \$369,838 | \$75,231 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$ | \$12,828 | \$ |
| Total Unrestricted Net Assets: | \$ | \$75,142 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Elk Grove Fire Protection District**

Unit Code: **016/040/06** County: **Cook**

Fiscal Year End: **12/31/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,092,150**

Equalized Assessed Valuation: **\$112,744,888**

Population: **33,379**

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 14: | \$1,137,735 | \$2,838,068 | \$1,571,758 |
| Per Capita Beginning Fund Balance: | \$34 | \$169 | \$98 |
| Revenue Collected During FY 14: | \$1,659,720 | \$4,551,476 | \$3,171,788 |
| Expenditures During FY 14: | \$2,156,696 | \$4,566,459 | \$3,216,549 |
| Per Capita Revenue: | \$50 | \$235 | \$200 |
| Per Capita Expenditures: | \$65 | \$243 | \$211 |
| Revenues over (under) Expenditures: | -\$496,976 | -\$14,984 | \$27,852 |
| Ratio of Fund Balance to Expenditures: | 29.71% | 71.86% | 50.39% |
| Ending Fund Balance for FY 14: | \$640,759 | \$2,817,403 | \$1,500,032 |
| Per Capita Ending Fund Balance: | \$19 | \$169 | \$98 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$16,808 | \$ |
| Total Unreserved Funds: | \$ | \$72,585 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$2,100,000 | \$541,114 | \$106,144 |
| Total Unrestricted Net Assets: | \$640,758 | \$2,099,418 | \$1,213,187 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$1,868,405 | \$333,548 |
| Per Capita Debt: | \$ | \$81 | \$25 |
| General Obligation Debt over EAV: | 0.00% | 0.09% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$3,878 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$3,008 | \$ |
| Expenditures During FY 14: | \$ | \$4,744 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$1,737 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.02% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$2,141 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$234,661 | \$136,167 | \$6,510 |
| Per Capita Debt: | \$579 | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Elliott Fire Protection District**

Unit Code: **027/060/06** County: **Ford**

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$84,064**

Equalized Assessed Valuation: **\$12,042,476**

Population: **700**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 14: | \$42,563 | \$184,174 | \$106,428 |
| Per Capita Beginning Fund Balance: | \$61 | \$93 | \$56 |
| Revenue Collected During FY 14: | \$43,141 | \$194,484 | \$133,529 |
| Expenditures During FY 14: | \$30,262 | \$195,259 | \$116,918 |
| Per Capita Revenue: | \$62 | \$101 | \$72 |
| Per Capita Expenditures: | \$43 | \$97 | \$62 |
| Revenues over (under) Expenditures: | \$12,879 | -\$775 | \$10,308 |
| Ratio of Fund Balance to Expenditures: | 183.21% | 150.99% | 97.92% |
| Ending Fund Balance for FY 14: | \$55,442 | \$194,900 | \$116,044 |
| Per Capita Ending Fund Balance: | \$79 | \$100 | \$66 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$10,273 | \$ |
| Total Unreserved Funds: | \$ | \$75,231 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$15,708 | \$12,828 | \$ |
| Total Unrestricted Net Assets: | \$39,734 | \$75,142 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Ellsworth Fire Protection District**

Unit Code: **064/090/06** County: **McLean**

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$108,933**

Equalized Assessed Valuation: **\$32,558,879**

Population: **668**

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 14: | \$28,769 | \$184,174 | \$106,428 |
| Per Capita Beginning Fund Balance: | \$43 | \$93 | \$56 |
| Revenue Collected During FY 14: | \$131,508 | \$194,484 | \$133,529 |
| Expenditures During FY 14: | \$115,591 | \$195,259 | \$116,918 |
| Per Capita Revenue: | \$197 | \$101 | \$72 |
| Per Capita Expenditures: | \$173 | \$97 | \$62 |
| Revenues over (under) Expenditures: | \$15,917 | -\$775 | \$10,308 |
| Ratio of Fund Balance to Expenditures: | 38.66% | 150.99% | 97.92% |
| Ending Fund Balance for FY 14: | \$44,686 | \$194,900 | \$116,044 |
| Per Capita Ending Fund Balance: | \$67 | \$100 | \$66 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$10,273 | \$ |
| Total Unreserved Funds: | \$ | \$75,231 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$ | \$12,828 | \$ |
| Total Unrestricted Net Assets: | \$ | \$75,142 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$400,000 | \$136,167 | \$6,510 |
| Per Capita Debt: | \$599 | \$59 | \$2 |
| General Obligation Debt over EAV: | 1.23% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: 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 14: | \$39,176 | \$184,174 | \$106,428 |
| Per Capita Beginning Fund Balance: | \$187 | \$93 | \$56 |
| Revenue Collected During FY 14: | \$119,464 | \$194,484 | \$133,529 |
| Expenditures During FY 14: | \$97,902 | \$195,259 | \$116,918 |
| Per Capita Revenue: | \$569 | \$101 | \$72 |
| Per Capita Expenditures: | \$466 | \$97 | \$62 |
| Revenues over (under) Expenditures: | \$21,562 | -\$775 | \$10,308 |
| Ratio of Fund Balance to Expenditures: | 62.04% | 150.99% | 97.92% |
| Ending Fund Balance for FY 14: | \$60,738 | \$194,900 | \$116,044 |
| Per Capita Ending Fund Balance: | \$289 | \$100 | \$66 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$10,273 | \$ |
| Total Unreserved Funds: | \$60,738 | \$75,231 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$ | \$12,828 | \$ |
| Total Unrestricted Net Assets: | \$ | \$75,142 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$333,093 | \$136,167 | \$6,510 |
| Per Capita Debt: | \$1,586 | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$385,000 | \$1,868,405 | \$333,548 |
| Per Capita Debt: | \$169 | \$81 | \$25 |
| General Obligation Debt over EAV: | 0.08% | 0.09% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$3,878 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$3,008 | \$ |
| Expenditures During FY 14: | \$ | \$4,744 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$1,737 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.02% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$2,141 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$214,200 | \$136,167 | \$6,510 |
| Per Capita Debt: | \$54 | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$18,750 | \$136,167 | \$6,510 |
| Per Capita Debt: | \$42 | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Enfield Fire Protection District**

Unit Code: **097/010/06** County: **White**

Fiscal Year End: **10/31/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$29,950**

Equalized Assessed Valuation: **\$9,341,533**

Population: **1,342**

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 14: | \$68,272 | \$184,174 | \$106,428 |
| Per Capita Beginning Fund Balance: | \$51 | \$93 | \$56 |
| Revenue Collected During FY 14: | \$31,514 | \$194,484 | \$133,529 |
| Expenditures During FY 14: | \$23,886 | \$195,259 | \$116,918 |
| Per Capita Revenue: | \$23 | \$101 | \$72 |
| Per Capita Expenditures: | \$18 | \$97 | \$62 |
| Revenues over (under) Expenditures: | \$7,628 | -\$775 | \$10,308 |
| Ratio of Fund Balance to Expenditures: | 317.76% | 150.99% | 97.92% |
| Ending Fund Balance for FY 14: | \$75,900 | \$194,900 | \$116,044 |
| Per Capita Ending Fund Balance: | \$57 | \$100 | \$66 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$10,273 | \$ |
| Total Unreserved Funds: | \$ | \$75,231 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$ | \$12,828 | \$ |
| Total Unrestricted Net Assets: | \$26,151 | \$75,142 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$15,925 | \$136,167 | \$6,510 |
| Per Capita Debt: | \$12 | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$372,219 | \$136,167 | \$6,510 |
| Per Capita Debt: | \$116 | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Essex Fire Protection District**

Unit Code: **046/040/06** County: **Kankakee**

Fiscal Year End: **5/31/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$329,241**

Equalized Assessed Valuation: **\$32,805,609**

Population: **2,000**

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 14: | \$274,372 | \$184,174 | \$106,428 |
| Per Capita Beginning Fund Balance: | \$137 | \$93 | \$56 |
| Revenue Collected During FY 14: | \$170,858 | \$194,484 | \$133,529 |
| Expenditures During FY 14: | \$125,735 | \$195,259 | \$116,918 |
| Per Capita Revenue: | \$85 | \$101 | \$72 |
| Per Capita Expenditures: | \$63 | \$97 | \$62 |
| Revenues over (under) Expenditures: | \$45,123 | -\$775 | \$10,308 |
| Ratio of Fund Balance to Expenditures: | 254.10% | 150.99% | 97.92% |
| Ending Fund Balance for FY 14: | \$319,495 | \$194,900 | \$116,044 |
| Per Capita Ending Fund Balance: | \$160 | \$100 | \$66 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$26,887 | \$10,273 | \$ |
| Total Unreserved Funds: | \$292,609 | \$75,231 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$ | \$12,828 | \$ |
| Total Unrestricted Net Assets: | \$ | \$75,142 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$549,837 | \$1,868,405 | \$333,548 |
| Per Capita Debt: | \$88 | \$81 | \$25 |
| General Obligation Debt over EAV: | 0.00% | 0.09% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$3,878 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$3,008 | \$ |
| Expenditures During FY 14: | \$ | \$4,744 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$1,737 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.02% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$2,141 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$56,299 | \$136,167 | \$6,510 |
| Per Capita Debt: | \$16 | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$33,714 | \$136,167 | \$6,510 |
| Per Capita Debt: | \$19 | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$370,918 | \$136,167 | \$6,510 |
| Per Capita Debt: | \$106 | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Fairview Fire Protection District**

Unit Code: **029/070/06** County: **Fulton**

Fiscal Year End: **6/30/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$377,700**

Equalized Assessed Valuation: **\$21,584,378**

Population: **1,000**

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 14: | \$141,167 | \$184,174 | \$106,428 |
| Per Capita Beginning Fund Balance: | \$141 | \$93 | \$56 |
| Revenue Collected During FY 14: | \$313,134 | \$194,484 | \$133,529 |
| Expenditures During FY 14: | \$349,676 | \$195,259 | \$116,918 |
| Per Capita Revenue: | \$313 | \$101 | \$72 |
| Per Capita Expenditures: | \$350 | \$97 | \$62 |
| Revenues over (under) Expenditures: | -\$36,542 | -\$775 | \$10,308 |
| Ratio of Fund Balance to Expenditures: | 29.92% | 150.99% | 97.92% |
| Ending Fund Balance for FY 14: | \$104,625 | \$194,900 | \$116,044 |
| Per Capita Ending Fund Balance: | \$105 | \$100 | \$66 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$10,273 | \$ |
| Total Unreserved Funds: | \$104,625 | \$75,231 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$ | \$12,828 | \$ |
| Total Unrestricted Net Assets: | \$ | \$75,142 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$244,579 | \$136,167 | \$6,510 |
| Per Capita Debt: | \$245 | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$2,369,016 | \$1,868,405 | \$333,548 |
| Per Capita Debt: | \$153 | \$81 | \$25 |
| General Obligation Debt over EAV: | 0.00% | 0.09% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$3,878 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$3,008 | \$ |
| Expenditures During FY 14: | \$ | \$4,744 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$1,737 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.02% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$2,141 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Farina Fire Protection District**

Unit Code: **026/020/06** County: **Fayette**

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$65,726**

Equalized Assessed Valuation: **\$16,399,996**

Population: **1,712**

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 14: | \$40,257 | \$184,174 | \$106,428 |
| Per Capita Beginning Fund Balance: | \$24 | \$93 | \$56 |
| Revenue Collected During FY 14: | \$65,726 | \$194,484 | \$133,529 |
| Expenditures During FY 14: | \$80,266 | \$195,259 | \$116,918 |
| Per Capita Revenue: | \$38 | \$101 | \$72 |
| Per Capita Expenditures: | \$47 | \$97 | \$62 |
| Revenues over (under) Expenditures: | -\$14,540 | -\$775 | \$10,308 |
| Ratio of Fund Balance to Expenditures: | 32.04% | 150.99% | 97.92% |
| Ending Fund Balance for FY 14: | \$25,717 | \$194,900 | \$116,044 |
| Per Capita Ending Fund Balance: | \$15 | \$100 | \$66 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$10,273 | \$ |
| Total Unreserved Funds: | \$ | \$75,231 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$ | \$12,828 | \$ |
| Total Unrestricted Net Assets: | \$ | \$75,142 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$180,100 | \$136,167 | \$6,510 |
| Per Capita Debt: | \$105 | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$299,429 | \$136,167 | \$6,510 |
| Per Capita Debt: | \$86 | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Fillmore Fire Protection District**

Unit Code: **068/010/06** County: **Montgomery**

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$677,478**

Equalized Assessed Valuation: **\$8,369,102**

Population: **1,350**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 14: | \$113,327 | \$184,174 | \$106,428 |
| Per Capita Beginning Fund Balance: | \$84 | \$93 | \$56 |
| Revenue Collected During FY 14: | \$105,719 | \$194,484 | \$133,529 |
| Expenditures During FY 14: | \$80,539 | \$195,259 | \$116,918 |
| Per Capita Revenue: | \$78 | \$101 | \$72 |
| Per Capita Expenditures: | \$60 | \$97 | \$62 |
| Revenues over (under) Expenditures: | \$25,180 | -\$775 | \$10,308 |
| Ratio of Fund Balance to Expenditures: | 171.98% | 150.99% | 97.92% |
| Ending Fund Balance for FY 14: | \$138,507 | \$194,900 | \$116,044 |
| Per Capita Ending Fund Balance: | \$103 | \$100 | \$66 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$57,968 | \$10,273 | \$ |
| Total Unreserved Funds: | \$ | \$75,231 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$ | \$12,828 | \$ |
| Total Unrestricted Net Assets: | \$ | \$75,142 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$34,918 | \$136,167 | \$6,510 |
| Per Capita Debt: | \$26 | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Findlay Fire Protection District**

Unit Code: **086/007/06** County: **Shelby**

Fiscal Year End: **8/31/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$293,430**

Equalized Assessed Valuation: **\$29,956,437**

Population: **1,000**

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 14: | \$195,222 | \$184,174 | \$106,428 |
| Per Capita Beginning Fund Balance: | \$195 | \$93 | \$56 |
| Revenue Collected During FY 14: | \$134,632 | \$194,484 | \$133,529 |
| Expenditures During FY 14: | \$129,601 | \$195,259 | \$116,918 |
| Per Capita Revenue: | \$135 | \$101 | \$72 |
| Per Capita Expenditures: | \$130 | \$97 | \$62 |
| Revenues over (under) Expenditures: | \$5,031 | -\$775 | \$10,308 |
| Ratio of Fund Balance to Expenditures: | 154.52% | 150.99% | 97.92% |
| Ending Fund Balance for FY 14: | \$200,253 | \$194,900 | \$116,044 |
| Per Capita Ending Fund Balance: | \$200 | \$100 | \$66 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$10,921 | \$10,273 | \$ |
| Total Unreserved Funds: | \$189,332 | \$75,231 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$ | \$12,828 | \$ |
| Total Unrestricted Net Assets: | \$ | \$75,142 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$10,381 | \$136,167 | \$6,510 |
| Per Capita Debt: | \$10 | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$296,053 | \$136,167 | \$6,510 |
| Per Capita Debt: | \$148 | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Flat Rock Area Fire Protection District**

Unit Code: **017/010/06** County: **Crawford**

Fiscal Year End: **5/31/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$100,200**

Equalized Assessed Valuation: **\$15,106,700**

Population: **1,440**

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 14: | \$ | \$184,174 | \$106,428 |
| Per Capita Beginning Fund Balance: | \$ | \$93 | \$56 |
| Revenue Collected During FY 14: | \$58,466 | \$194,484 | \$133,529 |
| Expenditures During FY 14: | \$31,271 | \$195,259 | \$116,918 |
| Per Capita Revenue: | \$41 | \$101 | \$72 |
| Per Capita Expenditures: | \$22 | \$97 | \$62 |
| Revenues over (under) Expenditures: | \$27,195 | -\$775 | \$10,308 |
| Ratio of Fund Balance to Expenditures: | 86.97% | 150.99% | 97.92% |
| Ending Fund Balance for FY 14: | \$27,195 | \$194,900 | \$116,044 |
| Per Capita Ending Fund Balance: | \$19 | \$100 | \$66 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$10,273 | \$ |
| Total Unreserved Funds: | \$ | \$75,231 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$ | \$12,828 | \$ |
| Total Unrestricted Net Assets: | \$ | \$75,142 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$116,788 | \$136,167 | \$6,510 |
| Per Capita Debt: | \$17 | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Forreston Fire Protection District**

Unit Code: **071/020/06** County: **Ogle**

Fiscal Year End: **5/31/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$215,400**

Equalized Assessed Valuation: **\$47,500,000**

Population: **4,400**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 14: | \$ | \$184,174 | \$106,428 |
| Per Capita Beginning Fund Balance: | \$ | \$93 | \$56 |
| Revenue Collected During FY 14: | \$168,010 | \$194,484 | \$133,529 |
| Expenditures During FY 14: | \$118,335 | \$195,259 | \$116,918 |
| Per Capita Revenue: | \$38 | \$101 | \$72 |
| Per Capita Expenditures: | \$27 | \$97 | \$62 |
| Revenues over (under) Expenditures: | \$49,675 | -\$775 | \$10,308 |
| Ratio of Fund Balance to Expenditures: | 41.98% | 150.99% | 97.92% |
| Ending Fund Balance for FY 14: | \$49,675 | \$194,900 | \$116,044 |
| Per Capita Ending Fund Balance: | \$11 | \$100 | \$66 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$10,273 | \$ |
| Total Unreserved Funds: | \$674,090 | \$75,231 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$ | \$12,828 | \$ |
| Total Unrestricted Net Assets: | \$ | \$75,142 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

| | | |
|--------------------------------------|--|---------------------------|
| Unit Name: | Forrest-Strawn-Wing Fire Protection District | |
| Unit Code: | 053/050/06 | County: Livingston |
| Fiscal Year End: | 6/30/2014 | |
| Accounting Method: | Cash With Assets | |
| Appropriation or Budget: | \$588,852 | |
| Equalized Assessed Valuation: | \$36,610,042 | |
| Population: | 1,225 | |
| Employees: | | |
| | Full Time: | |
| | Part Time: | 35 |
| | Salaries Paid: | \$17,882 |

| Blended Component Units | |
|-------------------------|--|
| | |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 14: | \$143,214 | \$184,174 | \$106,428 |
| Per Capita Beginning Fund Balance: | \$117 | \$93 | \$56 |
| Revenue Collected During FY 14: | \$169,204 | \$194,484 | \$133,529 |
| Expenditures During FY 14: | \$94,835 | \$195,259 | \$116,918 |
| Per Capita Revenue: | \$138 | \$101 | \$72 |
| Per Capita Expenditures: | \$77 | \$97 | \$62 |
| Revenues over (under) Expenditures: | \$74,369 | -\$775 | \$10,308 |
| Ratio of Fund Balance to Expenditures: | 219.63% | 150.99% | 97.92% |
| Ending Fund Balance for FY 14: | \$208,284 | \$194,900 | \$116,044 |
| Per Capita Ending Fund Balance: | \$170 | \$100 | \$66 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$10,273 | \$ |
| Total Unreserved Funds: | \$ | \$75,231 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$ | \$12,828 | \$ |
| Total Unrestricted Net Assets: | \$60,821 | \$75,142 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$101,000 | \$136,167 | \$6,510 |
| Per Capita Debt: | \$82 | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.14% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

| | | | |
|--------------------------------------|-----------------------------------|----------------|------|
| Unit Name: | Fox Lake Fire Protection District | | |
| Unit Code: | 049/050/06 | County: | Lake |
| Fiscal Year End: | 5/31/2014 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$4,357,504 | | |
| Equalized Assessed Valuation: | \$398,965,515 | | |
| Population: | 30,000 | | |
| Employees: | | | |
| | Full Time: | 6 | |
| | Part Time: | 59 | |
| | Salaries Paid: | \$770,141 | |

| Blended Component Units | |
|-------------------------|---|
| Number Submitted = | 1 |
| Fire Pension | |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 14: | \$941,829 | \$2,838,068 | \$1,571,758 |
| Per Capita Beginning Fund Balance: | \$31 | \$169 | \$98 |
| Revenue Collected During FY 14: | \$3,968,833 | \$4,551,476 | \$3,171,788 |
| Expenditures During FY 14: | \$3,867,154 | \$4,566,459 | \$3,216,549 |
| Per Capita Revenue: | \$132 | \$235 | \$200 |
| Per Capita Expenditures: | \$129 | \$243 | \$211 |
| Revenues over (under) Expenditures: | \$101,679 | -\$14,984 | \$27,852 |
| Ratio of Fund Balance to Expenditures: | 26.98% | 71.86% | 50.39% |
| Ending Fund Balance for FY 14: | \$1,043,508 | \$2,817,403 | \$1,500,032 |
| Per Capita Ending Fund Balance: | \$35 | \$169 | \$98 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$16,808 | \$ |
| Total Unreserved Funds: | \$ | \$72,585 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$117,688 | \$541,114 | \$106,144 |
| Total Unrestricted Net Assets: | \$925,820 | \$2,099,418 | \$1,213,187 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$229,664 | \$1,868,405 | \$333,548 |
| Per Capita Debt: | \$8 | \$81 | \$25 |
| General Obligation Debt over EAV: | 0.00% | 0.09% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$3,878 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$3,008 | \$ |
| Expenditures During FY 14: | \$ | \$4,744 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$1,737 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.02% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$2,141 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$4,158,026 | \$1,868,405 | \$333,548 |
| Per Capita Debt: | \$166 | \$81 | \$25 |
| General Obligation Debt over EAV: | 0.17% | 0.09% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$3,878 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$3,008 | \$ |
| Expenditures During FY 14: | \$ | \$4,744 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$1,737 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.02% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$2,141 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$344,246 | \$1,868,405 | \$333,548 |
| Per Capita Debt: | \$41 | \$81 | \$25 |
| General Obligation Debt over EAV: | 0.00% | 0.09% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$3,878 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$3,008 | \$ |
| Expenditures During FY 14: | \$ | \$4,744 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$1,737 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.02% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$2,141 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$6,390,808 | \$1,868,405 | \$333,548 |
| Per Capita Debt: | \$140 | \$81 | \$25 |
| General Obligation Debt over EAV: | 0.00% | 0.09% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$3,878 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$3,008 | \$ |
| Expenditures During FY 14: | \$ | \$4,744 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$1,737 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.02% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$2,141 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Franklin Fire Protection District**

Unit Code: **069/010/06** County: **Morgan**

Fiscal Year End: **7/31/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$59,050**

Equalized Assessed Valuation: **\$31,432,047**

Population: **1,388**

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 14: | \$24,607 | \$184,174 | \$106,428 |
| Per Capita Beginning Fund Balance: | \$18 | \$93 | \$56 |
| Revenue Collected During FY 14: | \$31,508 | \$194,484 | \$133,529 |
| Expenditures During FY 14: | \$24,860 | \$195,259 | \$116,918 |
| Per Capita Revenue: | \$23 | \$101 | \$72 |
| Per Capita Expenditures: | \$18 | \$97 | \$62 |
| Revenues over (under) Expenditures: | \$6,648 | -\$775 | \$10,308 |
| Ratio of Fund Balance to Expenditures: | 125.72% | 150.99% | 97.92% |
| Ending Fund Balance for FY 14: | \$31,255 | \$194,900 | \$116,044 |
| Per Capita Ending Fund Balance: | \$23 | \$100 | \$66 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$10,273 | \$ |
| Total Unreserved Funds: | \$31,255 | \$75,231 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$ | \$12,828 | \$ |
| Total Unrestricted Net Assets: | \$ | \$75,142 | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

| | | |
|--------------------------------------|---|--------------------|
| Unit Name: | Franklin Grove Fire Protection District | |
| Unit Code: | 052/050/06 | County: Lee |
| Fiscal Year End: | 5/4/2014 | |
| Accounting Method: | Cash With Assets | |
| Appropriation or Budget: | \$666,865 | |
| Equalized Assessed Valuation: | \$39,154,002 | |
| Population: | 2,000 | |
| Employees: | | |
| | Full Time: | |
| | Part Time: | 38 |
| | Salaries Paid: | \$35,754 |

| Blended Component Units | |
|-------------------------|--|
| | |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 14: | \$636,438 | \$184,174 | \$106,428 |
| Per Capita Beginning Fund Balance: | \$318 | \$93 | \$56 |
| Revenue Collected During FY 14: | \$279,762 | \$194,484 | \$133,529 |
| Expenditures During FY 14: | \$267,895 | \$195,259 | \$116,918 |
| Per Capita Revenue: | \$140 | \$101 | \$72 |
| Per Capita Expenditures: | \$134 | \$97 | \$62 |
| Revenues over (under) Expenditures: | \$11,867 | -\$775 | \$10,308 |
| Ratio of Fund Balance to Expenditures: | 242.00% | 150.99% | 97.92% |
| Ending Fund Balance for FY 14: | \$648,305 | \$194,900 | \$116,044 |
| Per Capita Ending Fund Balance: | \$324 | \$100 | \$66 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$10,273 | \$ |
| Total Unreserved Funds: | \$ | \$75,231 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$ | \$12,828 | \$ |
| Total Unrestricted Net Assets: | \$648,306 | \$75,142 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

| | | | |
|--------------------------------------|-----------------------------------|----------------|------------|
| Unit Name: | Freeport Fire Protection District | | |
| Unit Code: | 089/040/06 | County: | Stephenson |
| Fiscal Year End: | 4/30/2014 | | |
| Accounting Method: | Cash With Assets | | |
| Appropriation or Budget: | \$1,186,500 | | |
| Equalized Assessed Valuation: | \$61,414,897 | | |
| Population: | 5,000 | | |
| Employees: | | | |
| | Full Time: | | |
| | Part Time: | 72 | |
| | Salaries Paid: | \$79,706 | |

| Blended Component Units | |
|-------------------------|--|
| | |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 14: | \$772,676 | \$184,174 | \$106,428 |
| Per Capita Beginning Fund Balance: | \$155 | \$93 | \$56 |
| Revenue Collected During FY 14: | \$453,819 | \$194,484 | \$133,529 |
| Expenditures During FY 14: | \$699,642 | \$195,259 | \$116,918 |
| Per Capita Revenue: | \$91 | \$101 | \$72 |
| Per Capita Expenditures: | \$140 | \$97 | \$62 |
| Revenues over (under) Expenditures: | -\$245,823 | -\$775 | \$10,308 |
| Ratio of Fund Balance to Expenditures: | 83.16% | 150.99% | 97.92% |
| Ending Fund Balance for FY 14: | \$581,853 | \$194,900 | \$116,044 |
| Per Capita Ending Fund Balance: | \$116 | \$100 | \$66 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$10,273 | \$ |
| Total Unreserved Funds: | \$ | \$75,231 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$14,578 | \$12,828 | \$ |
| Total Unrestricted Net Assets: | \$567,275 | \$75,142 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$ | \$136,167 | \$6,510 |
| Per Capita Debt: | \$ | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

| | | |
|--------------------------------------|---|--------------------------|
| Unit Name: | French Village Fire Protection District | |
| Unit Code: | 088/100/06 | County: St. Clair |
| Fiscal Year End: | 6/30/2014 | |
| Accounting Method: | Cash With Assets | |
| Appropriation or Budget: | \$2,135,456 | |
| Equalized Assessed Valuation: | \$36,724,272 | |
| Population: | 3,900 | |
| Employees: | | |
| | Full Time: | |
| | Part Time: | 23 |
| | Salaries Paid: | \$62,547 |

| Blended Component Units | |
|-------------------------|--|
| | |

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 14: | \$1,342,117 | \$184,174 | \$106,428 |
| Per Capita Beginning Fund Balance: | \$344 | \$93 | \$56 |
| Revenue Collected During FY 14: | \$322,059 | \$194,484 | \$133,529 |
| Expenditures During FY 14: | \$1,952,197 | \$195,259 | \$116,918 |
| Per Capita Revenue: | \$83 | \$101 | \$72 |
| Per Capita Expenditures: | \$501 | \$97 | \$62 |
| Revenues over (under) Expenditures: | -\$1,630,138 | -\$775 | \$10,308 |
| Ratio of Fund Balance to Expenditures: | 5.15% | 150.99% | 97.92% |
| Ending Fund Balance for FY 14: | \$100,527 | \$194,900 | \$116,044 |
| Per Capita Ending Fund Balance: | \$26 | \$100 | \$66 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$10,273 | \$ |
| Total Unreserved Funds: | \$100,209 | \$75,231 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$ | \$12,828 | \$ |
| Total Unrestricted Net Assets: | \$ | \$75,142 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$2,545,646 | \$136,167 | \$6,510 |
| Per Capita Debt: | \$653 | \$59 | \$2 |
| General Obligation Debt over EAV: | 5.26% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/FIRE PROTECTION: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Fulton Fire Protection District**

Unit Code: **098/030/06** County: **Whiteside**

Fiscal Year End: **4/30/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$535,525**

Equalized Assessed Valuation: **\$70,506,770**

Population: **5,692**

Employees:

 Full Time:

 Part Time: **55**

 Salaries Paid: **\$85,534**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------------|------------------------|-----------------------|
| Beginning Fund Balance for FY 14: | \$141,990 | \$184,174 | \$106,428 |
| Per Capita Beginning Fund Balance: | \$25 | \$93 | \$56 |
| Revenue Collected During FY 14: | \$401,776 | \$194,484 | \$133,529 |
| Expenditures During FY 14: | \$409,271 | \$195,259 | \$116,918 |
| Per Capita Revenue: | \$71 | \$101 | \$72 |
| Per Capita Expenditures: | \$72 | \$97 | \$62 |
| Revenues over (under) Expenditures: | -\$7,495 | -\$775 | \$10,308 |
| Ratio of Fund Balance to Expenditures: | 33.18% | 150.99% | 97.92% |
| Ending Fund Balance for FY 14: | \$135,809 | \$194,900 | \$116,044 |
| Per Capita Ending Fund Balance: | \$24 | \$100 | \$66 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------------|------------------------|-----------------------|
| Total Reserved Funds: | \$ | \$10,273 | \$ |
| Total Unreserved Funds: | \$135,809 | \$75,231 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------------|------------------------|-----------------------|
| Total Restricted Net Assets: | \$ | \$12,828 | \$ |
| Total Unrestricted Net Assets: | \$ | \$75,142 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 14: | \$1,165,781 | \$136,167 | \$6,510 |
| Per Capita Debt: | \$205 | \$59 | \$2 |
| General Obligation Debt over EAV: | 0.00% | 0.07% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 14: | \$ | \$258 | \$ |
| Per Capita Beginning Retained Earnings for FY 14: | \$ | \$ | \$ |
| Revenue Collected During FY 14: | \$ | \$724 | \$ |
| Expenditures During FY 14: | \$ | \$757 | \$ |
| Per Capita Revenue: | \$ | \$1 | \$ |
| Per Capita Expenditures: | \$ | \$1 | \$ |
| Operating Income (loss): | \$ | -\$33 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.68% | 0.00% |
| Ending Retained Earnings for FY 14: | \$ | \$225 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |