



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Galena Rural Fire Protection District**

Unit Code: **043/030/06** County: **Jo Daviess**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$227,738**

Equalized Assessed Valuation: **\$53,335,236**

Population: **1,250**

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:	\$81,240	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$65	\$93	\$56
Revenue Collected During FY 14:	\$105,426	\$194,484	\$133,529
Expenditures During FY 14:	\$71,584	\$195,259	\$116,918
Per Capita Revenue:	\$84	\$101	\$72
Per Capita Expenditures:	\$57	\$97	\$62
Revenues over (under) Expenditures:	\$33,842	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	160.76%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$115,082	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$92	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$158,563	\$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:	\$110,644	\$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 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:	\$138,918	\$136,167	\$6,510
Per Capita Debt:	\$87	\$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:	\$489,846	\$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:	\$	\$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:	\$	\$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:	\$140,110	\$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 RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$154,100	\$136,167	\$6,510
Per Capita Debt:	\$59	\$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:	\$31,257	\$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 RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Germantown Fire Protection District**

Unit Code: 102/050/06 County: Woodford

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$894,073

Equalized Assessed Valuation: \$149,198,424

Population: 5,250

Employees:

 Full Time:

 Part Time: 29

 Salaries Paid: \$171,506

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$195,627	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$37	\$93	\$56
Revenue Collected During FY 14:	\$677,488	\$194,484	\$133,529
Expenditures During FY 14:	\$663,782	\$195,259	\$116,918
Per Capita Revenue:	\$129	\$101	\$72
Per Capita Expenditures:	\$126	\$97	\$62
Revenues over (under) Expenditures:	\$13,706	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	31.54%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$209,333	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$40	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$209,333	\$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:	\$371,125	\$136,167	\$6,510
Per Capita Debt:	\$71	\$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:	\$378,925	\$136,167	\$6,510
Per Capita Debt:	\$112	\$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: **Gifford Fire Protection District**

Unit Code: **010/050/06** County: **Champaign**

Fiscal Year End: **3/31/2014**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$184,800**

Equalized Assessed Valuation: **\$47,871,980**

Population: **1,800**

Employees:

 Full Time:

 Part Time: **33**

 Salaries Paid: **\$22,889**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$605,198	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$336	\$93	\$56
Revenue Collected During FY 14:	\$183,209	\$194,484	\$133,529
Expenditures During FY 14:	\$167,204	\$195,259	\$116,918
Per Capita Revenue:	\$102	\$101	\$72
Per Capita Expenditures:	\$93	\$97	\$62
Revenues over (under) Expenditures:	\$16,005	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	371.52%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$621,203	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$345	\$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:	\$264,093	\$75,142	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$557,405	\$136,167	\$6,510
Per Capita Debt:	\$310	\$59	\$2
General Obligation Debt over EAV:	0.92%	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:	\$72,787	\$136,167	\$6,510
Per Capita Debt:	\$104	\$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:	\$282,696	\$1,868,405	\$333,548
Per Capita Debt:	\$27	\$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: **Glenbard Fire Protection District**

Unit Code: 022/130/06 County: Dupage

Fiscal Year End: 12/31/2014

Accounting Method: Cash

Appropriation or Budget: \$354,682

Equalized Assessed Valuation: \$127,738,173

Population: 6,280

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:	\$9,822	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$2	\$93	\$56
Revenue Collected During FY 14:	\$340,090	\$194,484	\$133,529
Expenditures During FY 14:	\$335,357	\$195,259	\$116,918
Per Capita Revenue:	\$54	\$101	\$72
Per Capita Expenditures:	\$53	\$97	\$62
Revenues over (under) Expenditures:	\$4,733	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	4.34%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$14,555	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$2	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$14,554	\$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:	\$	\$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	\$
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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:	\$3,150,478	\$1,868,405	\$333,548
Per Capita Debt:	\$98	\$81	\$25
General Obligation Debt over EAV:	0.35%	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:	\$656,580	\$1,868,405	\$333,548
Per Capita Debt:	\$37	\$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:	\$	\$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:	\$14,125	\$136,167	\$6,510
Per Capita Debt:	\$14	\$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:	\$1,565,000	\$136,167	\$6,510
Per Capita Debt:	\$666	\$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: **Grantfork Fire Protection District**

Unit Code: **057/065/06** County: **Madison**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$357,952**

Equalized Assessed Valuation: **\$26,921,190**

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:	\$152,544	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$153	\$93	\$56
Revenue Collected During FY 14:	\$128,554	\$194,484	\$133,529
Expenditures During FY 14:	\$98,444	\$195,259	\$116,918
Per Capita Revenue:	\$129	\$101	\$72
Per Capita Expenditures:	\$98	\$97	\$62
Revenues over (under) Expenditures:	\$30,110	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	185.54%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$182,654	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$183	\$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:	\$182,654	\$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:	\$54,148	\$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:	\$5	\$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

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

Local Government Profile

Unit Name:	Grayslake Fire Protection District		
Unit Code:	049/053/06	County:	Lake
Fiscal Year End:	4/30/2014		
Accounting Method:	Combination		
Appropriation or Budget:	\$7,560,164		
Equalized Assessed Valuation:	\$754,042,571		
Population:	32,000		
Employees:			
Full Time:			32
Part Time:			30
Salaries Paid:			\$3,227,220

Blended Component Units

Number Submitted = 1
Grayslake Fire Protection District Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$412,651	\$2,838,068	\$1,571,758
Per Capita Beginning Fund Balance:	\$13	\$169	\$98
Revenue Collected During FY 14:	\$6,350,461	\$4,551,476	\$3,171,788
Expenditures During FY 14:	\$6,397,356	\$4,566,459	\$3,216,549
Per Capita Revenue:	\$198	\$235	\$200
Per Capita Expenditures:	\$200	\$243	\$211
Revenues over (under) Expenditures:	-\$46,895	-\$14,984	\$27,852
Ratio of Fund Balance to Expenditures:	5.72%	71.86%	50.39%
Ending Fund Balance for FY 14:	\$365,756	\$2,817,403	\$1,500,032
Per Capita Ending Fund Balance:	\$11	\$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:	\$7,863	\$541,114	\$106,144
Total Unrestricted Net Assets:	-\$423,103	\$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:	\$3,455,172	\$1,868,405	\$333,548
Per Capita Debt:	\$108	\$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:	\$	\$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:	Greater Round Lake Fire Protection District	
Unit Code:	049/055/06	County: Lake
Fiscal Year End:	4/30/2014	
Accounting Method:	Combination	
Appropriation or Budget:	\$8,930,001	
Equalized Assessed Valuation:	\$664,401,201	
Population:	54,000	
Employees:		
Full Time:		39
Part Time:		32
Salaries Paid:		\$3,308,981

Blended Component Units
Number Submitted = 1
Greater Round Lake Firefighters Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$2,956,783	\$2,838,068	\$1,571,758
Per Capita Beginning Fund Balance:	\$55	\$169	\$98
Revenue Collected During FY 14:	\$7,428,151	\$4,551,476	\$3,171,788
Expenditures During FY 14:	\$7,323,045	\$4,566,459	\$3,216,549
Per Capita Revenue:	\$138	\$235	\$200
Per Capita Expenditures:	\$136	\$243	\$211
Revenues over (under) Expenditures:	\$105,106	-\$14,984	\$27,852
Ratio of Fund Balance to Expenditures:	41.81%	71.86%	50.39%
Ending Fund Balance for FY 14:	\$3,061,889	\$2,817,403	\$1,500,032
Per Capita Ending Fund Balance:	\$57	\$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:	\$709,740	\$541,114	\$106,144
Total Unrestricted Net Assets:	\$2,682,508	\$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:	\$524,867	\$1,868,405	\$333,548
Per Capita Debt:	\$10	\$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:	\$110,920	\$3,878	\$
Per Capita Beginning Retained Earnings for FY 14:	\$2	\$	\$
Revenue Collected During FY 14:	\$158,896	\$3,008	\$
Expenditures During FY 14:	\$58,860	\$4,744	\$
Per Capita Revenue:	\$3	\$	\$
Per Capita Expenditures:	\$1	\$	\$
Operating Income (loss):	\$100,036	-\$1,737	\$
Ratio of Retained Earnings to Expenditures:	358.40%	3.02%	0.00%
Ending Retained Earnings for FY 14:	\$210,956	\$2,141	\$
Per Capita Ending Retained Earnings:	\$4	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$55,816	\$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 RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$182,972	\$136,167	\$6,510
Per Capita Debt:	\$260	\$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: **Greene Fire Protection District**

Unit Code: **066/020/06** County: **Mercer**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$285,200**

Equalized Assessed Valuation: **\$11,599,093**

Population: **600**

Employees:

 Full Time:

 Part Time: **10**

 Salaries Paid: **\$10,245**

Blended Component Units

Number Submitted = 1

Ambulance Service

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$210,322	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$351	\$93	\$56
Revenue Collected During FY 14:	\$242,615	\$194,484	\$133,529
Expenditures During FY 14:	\$213,893	\$195,259	\$116,918
Per Capita Revenue:	\$404	\$101	\$72
Per Capita Expenditures:	\$356	\$97	\$62
Revenues over (under) Expenditures:	\$28,722	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	111.76%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$239,044	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$398	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$239,044	\$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:	\$309,941	\$136,167	\$6,510
Per Capita Debt:	\$517	\$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: **Greenup Area Fire Protection District**

Unit Code: **018/015/06** County: **Cumberland**

Fiscal Year End: **11/30/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$325,210**

Equalized Assessed Valuation: **\$40,240,026**

Population: **3,500**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$2,000**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$309,604	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$88	\$93	\$56
Revenue Collected During FY 14:	\$190,628	\$194,484	\$133,529
Expenditures During FY 14:	\$146,962	\$195,259	\$116,918
Per Capita Revenue:	\$54	\$101	\$72
Per Capita Expenditures:	\$42	\$97	\$62
Revenues over (under) Expenditures:	\$43,666	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	240.38%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$353,270	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$101	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$353,270	\$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:	\$102,431	\$136,167	\$6,510
Per Capita Debt:	\$29	\$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:	Greenview Community Fire Protection District	
Unit Code:	065/020/06	County: Menard
Fiscal Year End:	5/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$181,640	
Equalized Assessed Valuation:	\$32,738,998	
Population:	1,500	
Employees:		
	Full Time:	
	Part Time:	2
	Salaries Paid:	\$3,720

Blended Component Units
Number Submitted = 1
Grenview Community Fire Protection District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$75,746	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$50	\$93	\$56
Revenue Collected During FY 14:	\$130,723	\$194,484	\$133,529
Expenditures During FY 14:	\$98,551	\$195,259	\$116,918
Per Capita Revenue:	\$87	\$101	\$72
Per Capita Expenditures:	\$66	\$97	\$62
Revenues over (under) Expenditures:	\$32,172	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	109.50%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$107,918	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$72	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$20,000	\$10,273	\$
Total Unreserved Funds:	\$39,483	\$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 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:	\$196,082	\$136,167	\$6,510
Per Capita Debt:	\$392	\$59	\$2
General Obligation Debt over EAV:	1.02%	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:	\$76,751	\$136,167	\$6,510
Per Capita Debt:	\$64	\$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:	\$201,693	\$1,868,405	\$333,548
Per Capita Debt:	\$27	\$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: **Hanover Fire Protection District**

Unit Code: **043/040/06** County: **Jo Daviess**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$607,823**

Equalized Assessed Valuation: **\$30,441,742**

Population: **1,200**

Employees:

 Full Time:

 Part Time: **7**

 Salaries Paid: **\$3,780**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$12,589	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$10	\$93	\$56
Revenue Collected During FY 14:	\$136,987	\$194,484	\$133,529
Expenditures During FY 14:	\$147,181	\$195,259	\$116,918
Per Capita Revenue:	\$114	\$101	\$72
Per Capita Expenditures:	\$123	\$97	\$62
Revenues over (under) Expenditures:	-\$10,194	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	1.63%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$2,395	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$2	\$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:	\$97,564	\$12,828	\$
Total Unrestricted Net Assets:	\$95,805	\$75,142	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$87,746	\$136,167	\$6,510
Per Capita Debt:	\$73	\$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

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

Local Government Profile

Unit Name: **Harristown Fire Protection District**

Unit Code: **055/030/06** County: **Macon**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$173,650**

Equalized Assessed Valuation: **\$35,604,809**

Population: **1,367**

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:	\$52,826	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$39	\$93	\$56
Revenue Collected During FY 14:	\$134,469	\$194,484	\$133,529
Expenditures During FY 14:	\$124,442	\$195,259	\$116,918
Per Capita Revenue:	\$98	\$101	\$72
Per Capita Expenditures:	\$91	\$97	\$62
Revenues over (under) Expenditures:	\$10,027	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	50.51%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$62,853	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$46	\$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:	\$60	\$12,828	\$
Total Unrestricted Net Assets:	\$62,793	\$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:	\$266,856	\$136,167	\$6,510
Per Capita Debt:	\$195	\$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:	\$42,763	\$136,167	\$6,510
Per Capita Debt:	\$119	\$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:	\$226,762	\$1,868,405	\$333,548
Per Capita Debt:	\$24	\$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:	\$76,196	\$136,167	\$6,510
Per Capita Debt:	\$24	\$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:	\$200,000	\$136,167	\$6,510
Per Capita Debt:	\$21	\$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:	\$55,673	\$136,167	\$6,510
Per Capita Debt:	\$49	\$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: **Henry Fire Protection District**

Unit Code: **059/010/06** County: **Marshall**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$497,050**

Equalized Assessed Valuation: **\$74,963,450**

Population: **4,000**

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:	\$339,054	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$85	\$93	\$56
Revenue Collected During FY 14:	\$579,219	\$194,484	\$133,529
Expenditures During FY 14:	\$334,236	\$195,259	\$116,918
Per Capita Revenue:	\$145	\$101	\$72
Per Capita Expenditures:	\$84	\$97	\$62
Revenues over (under) Expenditures:	\$244,983	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	174.74%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$584,037	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$146	\$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:	\$30,844	\$12,828	\$
Total Unrestricted Net Assets:	\$553,193	\$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: **Herrick Fire Protection District**

Unit Code: **086/065/06** County: **Shelby**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$64,400**

Equalized Assessed Valuation: **\$7,923,715**

Population: **687**

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:	\$15,046	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$22	\$93	\$56
Revenue Collected During FY 14:	\$28,099	\$194,484	\$133,529
Expenditures During FY 14:	\$38,938	\$195,259	\$116,918
Per Capita Revenue:	\$41	\$101	\$72
Per Capita Expenditures:	\$57	\$97	\$62
Revenues over (under) Expenditures:	-\$10,839	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	10.80%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$4,207	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$6	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$4,207	\$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:	\$25,000	\$136,167	\$6,510
Per Capita Debt:	\$36	\$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:	Hickory Point Fire Protection District	
Unit Code:	055/040/06	County: Macon
Fiscal Year End:	5/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$375,193	
Equalized Assessed Valuation:	\$129,862,855	
Population:	5,000	
Employees:		
	Full Time:	2
	Part Time:	4
	Salaries Paid:	\$129,265

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$169,286	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$34	\$93	\$56
Revenue Collected During FY 14:	\$412,463	\$194,484	\$133,529
Expenditures During FY 14:	\$365,234	\$195,259	\$116,918
Per Capita Revenue:	\$82	\$101	\$72
Per Capita Expenditures:	\$73	\$97	\$62
Revenues over (under) Expenditures:	\$47,229	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	59.28%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$216,515	\$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:	\$17,094	\$12,828	\$
Total Unrestricted Net Assets:	\$199,421	\$75,142	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$385,793	\$136,167	\$6,510
Per Capita Debt:	\$77	\$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: **Highland-Pierron Fire Protection District**

Unit Code: **057/080/06** County: **Madison**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$712,954**

Equalized Assessed Valuation: **\$123,692,072**

Population: **12,500**

Employees:

 Full Time:

 Part Time: **36**

 Salaries Paid: **\$35,393**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$284,257	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$23	\$93	\$56
Revenue Collected During FY 14:	\$429,291	\$194,484	\$133,529
Expenditures During FY 14:	\$545,996	\$195,259	\$116,918
Per Capita Revenue:	\$34	\$101	\$72
Per Capita Expenditures:	\$44	\$97	\$62
Revenues over (under) Expenditures:	-\$116,705	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	30.69%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$167,552	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$13	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$167,552	\$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: **Hillsdale Fire Protection District**

Unit Code: 081/120/06 County: Rock Island

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$212,225

Equalized Assessed Valuation: \$34,875,352

Population: 1,800

Employees:

 Full Time:

 Part Time: 15

 Salaries Paid: \$17,497

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$119,579	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$66	\$93	\$56
Revenue Collected During FY 14:	\$179,962	\$194,484	\$133,529
Expenditures During FY 14:	\$211,409	\$195,259	\$116,918
Per Capita Revenue:	\$100	\$101	\$72
Per Capita Expenditures:	\$117	\$97	\$62
Revenues over (under) Expenditures:	-\$31,447	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	41.69%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$88,132	\$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:	\$34,345	\$12,828	\$
Total Unrestricted Net Assets:	\$53,787	\$75,142	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$225,111	\$136,167	\$6,510
Per Capita Debt:	\$125	\$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: **Hinckley Fire Protection District**

Unit Code: 019/040/06 County: Dekalb

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$411,625

Equalized Assessed Valuation: \$78,066,069

Population: 2,500

Employees:

 Full Time: 1

 Part Time: 32

 Salaries Paid: \$145,284

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$416,131	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$166	\$93	\$56
Revenue Collected During FY 14:	\$396,774	\$194,484	\$133,529
Expenditures During FY 14:	\$372,890	\$195,259	\$116,918
Per Capita Revenue:	\$159	\$101	\$72
Per Capita Expenditures:	\$149	\$97	\$62
Revenues over (under) Expenditures:	\$23,884	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	118.00%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$440,015	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$176	\$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:	\$30,398	\$12,828	\$
Total Unrestricted Net Assets:	\$409,616	\$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:	\$635,757	\$136,167	\$6,510
Per Capita Debt:	\$254	\$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: **Hoffman Fire Protection District**

Unit Code: 014/060/06 County: Clinton

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: \$70,025

Equalized Assessed Valuation: \$21,601,964

Population: 1,100

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:	\$64,163	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$58	\$93	\$56
Revenue Collected During FY 14:	\$71,716	\$194,484	\$133,529
Expenditures During FY 14:	\$67,260	\$195,259	\$116,918
Per Capita Revenue:	\$65	\$101	\$72
Per Capita Expenditures:	\$61	\$97	\$62
Revenues over (under) Expenditures:	\$4,456	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	102.02%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$68,619	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$62	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$68,619	\$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:	\$103,460	\$136,167	\$6,510
Per Capita Debt:	\$94	\$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:	Holiday Shores Fire Protection District	
Unit Code:	057/083/06	County: Madison
Fiscal Year End:	4/30/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$273,685	
Equalized Assessed Valuation:	\$79,648,488	
Population:	4,000	
Employees:		
	Full Time:	
	Part Time:	27
	Salaries Paid:	\$25,986

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$429,897	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$107	\$93	\$56
Revenue Collected During FY 14:	\$218,284	\$194,484	\$133,529
Expenditures During FY 14:	\$211,879	\$195,259	\$116,918
Per Capita Revenue:	\$55	\$101	\$72
Per Capita Expenditures:	\$53	\$97	\$62
Revenues over (under) Expenditures:	\$6,405	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	205.91%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$436,272	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$109	\$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:	\$71,954	\$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:	\$160,910	\$136,167	\$6,510
Per Capita Debt:	\$40	\$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:	\$160,515	\$136,167	\$6,510
Per Capita Debt:	\$24	\$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:	\$78,517	\$136,167	\$6,510
Per Capita Debt:	\$79	\$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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Homer Fire Protection District**

Unit Code: 099/060/06 County: Will

Fiscal Year End: 12/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$10,645,620

Equalized Assessed Valuation: \$537,115,014

Population: 24,200

Employees:

 Full Time: 53

 Part Time: 1

 Salaries Paid: \$4,291,392

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$1,840,569	\$2,838,068	\$1,571,758
Per Capita Beginning Fund Balance:	\$76	\$169	\$98
Revenue Collected During FY 14:	\$6,829,016	\$4,551,476	\$3,171,788
Expenditures During FY 14:	\$7,852,897	\$4,566,459	\$3,216,549
Per Capita Revenue:	\$282	\$235	\$200
Per Capita Expenditures:	\$324	\$243	\$211
Revenues over (under) Expenditures:	-\$1,023,881	-\$14,984	\$27,852
Ratio of Fund Balance to Expenditures:	26.95%	71.86%	50.39%
Ending Fund Balance for FY 14:	\$2,116,688	\$2,817,403	\$1,500,032
Per Capita Ending Fund Balance:	\$87	\$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:	\$813,019	\$541,114	\$106,144
Total Unrestricted Net Assets:	\$1,303,669	\$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:	\$1,100,000	\$1,868,405	\$333,548
Per Capita Debt:	\$45	\$81	\$25
General Obligation Debt over EAV:	0.20%	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: **Hopedale Fire Protection District**

Unit Code: **090/090/06** County: **Tazewell**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$493,234**

Equalized Assessed Valuation: **\$54,859,445**

Population: **2,500**

Employees:

 Full Time:

 Part Time: **42**

 Salaries Paid: **\$15,717**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$322,654	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$129	\$93	\$56
Revenue Collected During FY 14:	\$156,737	\$194,484	\$133,529
Expenditures During FY 14:	\$79,651	\$195,259	\$116,918
Per Capita Revenue:	\$63	\$101	\$72
Per Capita Expenditures:	\$32	\$97	\$62
Revenues over (under) Expenditures:	\$77,086	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	501.86%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$399,740	\$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:	\$	\$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:	\$399,740	\$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

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: **Hudson Fire Protection District**

Unit Code: 064/110/06 County: Mclean

Fiscal Year End: 6/30/2014

Accounting Method: Cash

Appropriation or Budget: \$874,264

Equalized Assessed Valuation: \$91,160,688

Population: 3,000

Employees:

 Full Time: 4

 Part Time: 25

 Salaries Paid: \$153,196

Blended Component Units

Number Submitted = 1

Firemen's Account

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$561,028	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$187	\$93	\$56
Revenue Collected During FY 14:	\$695,650	\$194,484	\$133,529
Expenditures During FY 14:	\$838,825	\$195,259	\$116,918
Per Capita Revenue:	\$232	\$101	\$72
Per Capita Expenditures:	\$280	\$97	\$62
Revenues over (under) Expenditures:	-\$143,175	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	59.34%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$497,788	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$166	\$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:	\$34,706	\$12,828	\$
Total Unrestricted Net Assets:	\$463,082	\$75,142	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,147,302	\$136,167	\$6,510
Per Capita Debt:	\$382	\$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: **Huey-Ferrin-Boulder Fire Protection District**

Unit Code: 014/065/06 County: Clinton

Fiscal Year End: 7/31/2014

Accounting Method: Cash

Appropriation or Budget: \$60,990

Equalized Assessed Valuation: \$16,088,536

Population: 1,295

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:	\$29,972	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$23	\$93	\$56
Revenue Collected During FY 14:	\$89,181	\$194,484	\$133,529
Expenditures During FY 14:	\$86,710	\$195,259	\$116,918
Per Capita Revenue:	\$69	\$101	\$72
Per Capita Expenditures:	\$67	\$97	\$62
Revenues over (under) Expenditures:	\$2,471	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	37.42%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$32,443	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$25	\$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:	\$38,815	\$136,167	\$6,510
Per Capita Debt:	\$39	\$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:	\$9,940	\$136,167	\$6,510
Per Capita Debt:	\$6	\$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: **Hume Fire Protection District**

Unit Code: 023/030/06 County: Edgar

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: \$33,001

Equalized Assessed Valuation: \$14,702,950

Population: 380

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:	\$63,723	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$168	\$93	\$56
Revenue Collected During FY 14:	\$33,936	\$194,484	\$133,529
Expenditures During FY 14:	\$22,207	\$195,259	\$116,918
Per Capita Revenue:	\$89	\$101	\$72
Per Capita Expenditures:	\$58	\$97	\$62
Revenues over (under) Expenditures:	\$11,729	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	339.77%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$75,452	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$199	\$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:	\$	\$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:	Huntley Fire Protection District		
Unit Code:	063/070/06	County:	Mchenry
Fiscal Year End:	4/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$11,244,000		
Equalized Assessed Valuation:	\$1,193,842,393		
Population:	47,883		
Employees:			
	Full Time:	57	
	Part Time:	31	
	Salaries Paid:	\$5,696,388	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$12,011,436	\$2,838,068	\$1,571,758
Per Capita Beginning Fund Balance:	\$251	\$169	\$98
Revenue Collected During FY 14:	\$11,212,278	\$4,551,476	\$3,171,788
Expenditures During FY 14:	\$9,381,513	\$4,566,459	\$3,216,549
Per Capita Revenue:	\$234	\$235	\$200
Per Capita Expenditures:	\$196	\$243	\$211
Revenues over (under) Expenditures:	\$1,830,765	-\$14,984	\$27,852
Ratio of Fund Balance to Expenditures:	147.55%	71.86%	50.39%
Ending Fund Balance for FY 14:	\$13,842,201	\$2,817,403	\$1,500,032
Per Capita Ending Fund Balance:	\$289	\$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:	\$8,186,086	\$541,114	\$106,144
Total Unrestricted Net Assets:	\$5,656,115	\$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:	\$	\$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:	\$110,415	\$136,167	\$6,510
Per Capita Debt:	\$122	\$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: **Illioipolis Fire Protection District**

Unit Code: **083/070/06** County: **Sangamon**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$608,300**

Equalized Assessed Valuation: **\$29,651,294**

Population: **1,425**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Number Submitted = 1

General Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$182,810	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$128	\$93	\$56
Revenue Collected During FY 14:	\$54,111	\$194,484	\$133,529
Expenditures During FY 14:	\$45,514	\$195,259	\$116,918
Per Capita Revenue:	\$38	\$101	\$72
Per Capita Expenditures:	\$32	\$97	\$62
Revenues over (under) Expenditures:	\$8,597	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	420.55%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$191,407	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$134	\$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

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

Local Government Profile

Unit Name: **Industry Fire Protection District**

Unit Code: **062/040/06** County: **Mcdonough**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$131,425**

Equalized Assessed Valuation: **\$42,448,596**

Population: **800**

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:	\$63,660	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$80	\$93	\$56
Revenue Collected During FY 14:	\$78,190	\$194,484	\$133,529
Expenditures During FY 14:	\$48,795	\$195,259	\$116,918
Per Capita Revenue:	\$98	\$101	\$72
Per Capita Expenditures:	\$61	\$97	\$62
Revenues over (under) Expenditures:	\$29,395	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	190.71%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$93,055	\$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:	\$93,055	\$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 YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$3,000	\$136,167	\$6,510
Per Capita Debt:	\$6	\$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: **Irvington Fire Protection District**

Unit Code: **095/035/06** County: **Washington**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$56,922**

Equalized Assessed Valuation: **\$14,229,144**

Population: **1,800**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$1,200**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$67,682	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$38	\$93	\$56
Revenue Collected During FY 14:	\$61,016	\$194,484	\$133,529
Expenditures During FY 14:	\$43,894	\$195,259	\$116,918
Per Capita Revenue:	\$34	\$101	\$72
Per Capita Expenditures:	\$24	\$97	\$62
Revenues over (under) Expenditures:	\$17,122	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	193.20%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$84,804	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$47	\$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:	\$88,980	\$136,167	\$6,510
Per Capita Debt:	\$49	\$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:	Island Grove Fire Protection District	
Unit Code:	083/080/06	County: Sangamon
Fiscal Year End:	5/31/2014	
Accounting Method:	Cash	
Appropriation or Budget:	\$49,875	
Equalized Assessed Valuation:	\$15,145,987	
Population:	560	
Employees:		
	Full Time:	
	Part Time:	25
	Salaries Paid:	\$9,607

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$63,122	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$113	\$93	\$56
Revenue Collected During FY 14:	\$45,490	\$194,484	\$133,529
Expenditures During FY 14:	\$77,879	\$195,259	\$116,918
Per Capita Revenue:	\$81	\$101	\$72
Per Capita Expenditures:	\$139	\$97	\$62
Revenues over (under) Expenditures:	-\$32,389	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	39.46%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$30,733	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$55	\$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:	\$	\$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:	\$153,634	\$1,868,405	\$333,548
Per Capita Debt:	\$18	\$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: **Iuka Fire Protection District**

Unit Code: **058/080/06** County: **Marion**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$136,145**

Equalized Assessed Valuation: **\$17,186,015**

Population: **1,966**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$3,479**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$155,786	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$79	\$93	\$56
Revenue Collected During FY 14:	\$99,961	\$194,484	\$133,529
Expenditures During FY 14:	\$75,825	\$195,259	\$116,918
Per Capita Revenue:	\$51	\$101	\$72
Per Capita Expenditures:	\$39	\$97	\$62
Revenues over (under) Expenditures:	\$24,136	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	237.29%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$179,922	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$92	\$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:	\$7,612	\$12,828	\$
Total Unrestricted Net Assets:	\$172,310	\$75,142	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$52,250	\$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: **Ivesdale Fire Protection District**

Unit Code: 010/070/06 County: Champaign

Fiscal Year End: 5/31/2014

Accounting Method: Cash

Appropriation or Budget: \$155,680

Equalized Assessed Valuation: \$17,940,124

Population: 800

Employees:

 Full Time: 1

 Part Time: 18

 Salaries Paid: \$36,148

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$15,089	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$19	\$93	\$56
Revenue Collected During FY 14:	\$156,955	\$194,484	\$133,529
Expenditures During FY 14:	\$134,629	\$195,259	\$116,918
Per Capita Revenue:	\$196	\$101	\$72
Per Capita Expenditures:	\$168	\$97	\$62
Revenues over (under) Expenditures:	\$22,326	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	27.79%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$37,415	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$47	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$37,361	\$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:	\$7,193	\$136,167	\$6,510
Per Capita Debt:	\$9	\$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:	\$	\$	\$