



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$94,067	\$136,167	\$6,510
Per Capita Debt:	\$8	\$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:	\$19,195	\$136,167	\$6,510
Per Capita Debt:	\$26	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Kaneville Fire Protection District**

Unit Code: **045/080/06** County: **Kane**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$814,198**

Equalized Assessed Valuation: **\$39,856,077**

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:	\$479,242	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$351	\$93	\$56
Revenue Collected During FY 14:	\$267,771	\$194,484	\$133,529
Expenditures During FY 14:	\$498,300	\$195,259	\$116,918
Per Capita Revenue:	\$196	\$101	\$72
Per Capita Expenditures:	\$365	\$97	\$62
Revenues over (under) Expenditures:	-\$230,529	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	49.91%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$248,713	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$182	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$479,242	\$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:	\$273,618	\$136,167	\$6,510
Per Capita Debt:	\$148	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$93,487	\$136,167	\$6,510
Per Capita Debt:	\$93	\$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: **Kempton Fire Protection District**

Unit Code: **027/010/06** County: **Ford**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$127,550**

Equalized Assessed Valuation: **\$12,228,547**

Population: **650**

Employees:

 Full Time:

 Part Time: **30**

 Salaries Paid: **\$1,695**

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:	\$92,496	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$142	\$93	\$56
Revenue Collected During FY 14:	\$78,649	\$194,484	\$133,529
Expenditures During FY 14:	\$85,697	\$195,259	\$116,918
Per Capita Revenue:	\$121	\$101	\$72
Per Capita Expenditures:	\$132	\$97	\$62
Revenues over (under) Expenditures:	-\$7,048	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	99.71%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$85,448	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$131	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$85,448	\$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:	\$57,173	\$136,167	\$6,510
Per Capita Debt:	\$88	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Kewanee Fire Protection District**

Unit Code: **037/070/06** County: **Henry**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$246,300**

Equalized Assessed Valuation: **\$32,024,549**

Population: **14,362**

Employees:

 Full Time: **3**

 Part Time: **6**

 Salaries Paid: **\$114,137**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$305,482	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$21	\$93	\$56
Revenue Collected During FY 14:	\$199,317	\$194,484	\$133,529
Expenditures During FY 14:	\$182,595	\$195,259	\$116,918
Per Capita Revenue:	\$14	\$101	\$72
Per Capita Expenditures:	\$13	\$97	\$62
Revenues over (under) Expenditures:	\$16,722	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	165.34%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$301,904	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$21	\$100	\$66

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$47,314	\$12,828	\$
Total Unrestricted Net Assets:	\$254,590	\$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: **Keyesport Fire Protection District**

Unit Code: 014/070/06 County: Clinton

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: \$241,800

Equalized Assessed Valuation: \$18,500,000

Population: 1,500

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$121,388	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$81	\$93	\$56
Revenue Collected During FY 14:	\$109,833	\$194,484	\$133,529
Expenditures During FY 14:	\$92,824	\$195,259	\$116,918
Per Capita Revenue:	\$73	\$101	\$72
Per Capita Expenditures:	\$62	\$97	\$62
Revenues over (under) Expenditures:	\$17,009	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	149.10%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$138,397	\$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:	\$138,397	\$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:	\$	\$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:	\$135,645	\$136,167	\$6,510
Per Capita Debt:	\$5	\$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:	Kirkland Fire Protection District		
Unit Code:	019/050/06	County:	Dekalb
Fiscal Year End:	4/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$428,537		
Equalized Assessed Valuation:	\$65,679,321		
Population:	2,478		
Employees:			
	Full Time:		
	Part Time:	35	
	Salaries Paid:	\$133,943	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$30,985	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$13	\$93	\$56
Revenue Collected During FY 14:	\$412,049	\$194,484	\$133,529
Expenditures During FY 14:	\$498,316	\$195,259	\$116,918
Per Capita Revenue:	\$166	\$101	\$72
Per Capita Expenditures:	\$201	\$97	\$62
Revenues over (under) Expenditures:	-\$86,267	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	-11.09%	150.99%	97.92%
Ending Fund Balance for FY 14:	-\$55,282	\$194,900	\$116,044
Per Capita Ending Fund Balance:	-\$22	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	-\$55,282	\$75,231	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,828	\$
Total Unrestricted Net Assets:	-\$55,282	\$75,142	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$58,000	\$136,167	\$6,510
Per Capita Debt:	\$23	\$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: **Knoxville Fire Protection District**

Unit Code: **048/070/06** County: **Knox**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$356,400**

Equalized Assessed Valuation: **\$91,424,270**

Population: **6,000**

Employees:

 Full Time:

 Part Time: **90**

 Salaries Paid: **\$35,490**

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:	\$118,457	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$20	\$93	\$56
Revenue Collected During FY 14:	\$264,894	\$194,484	\$133,529
Expenditures During FY 14:	\$302,647	\$195,259	\$116,918
Per Capita Revenue:	\$44	\$101	\$72
Per Capita Expenditures:	\$50	\$97	\$62
Revenues over (under) Expenditures:	-\$37,753	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	26.67%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$80,704	\$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:	\$80,704	\$75,231	\$

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$454,837	\$136,167	\$6,510
Per Capita Debt:	\$190	\$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:	\$219,243	\$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: **Lafayette Fire Protection District**

Unit Code: **087/020/06** County: **Stark**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$106,000**

Equalized Assessed Valuation: **\$**

Population: **800**

Employees:

 Full Time:

 Part Time: **4**

 Salaries Paid: **\$975**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$108,043	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$135	\$93	\$56
Revenue Collected During FY 14:	\$60,770	\$194,484	\$133,529
Expenditures During FY 14:	\$57,093	\$195,259	\$116,918
Per Capita Revenue:	\$76	\$101	\$72
Per Capita Expenditures:	\$71	\$97	\$62
Revenues over (under) Expenditures:	\$3,677	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	195.68%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$111,720	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$140	\$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

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:	Lake Egypt Fire Protection District	
Unit Code:	100/010/06	County: Williamson
Fiscal Year End:	6/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$1,282,923	
Equalized Assessed Valuation:	\$132,804,921	
Population:	8,500	
Employees:		
	Full Time:	9
	Part Time:	24
	Salaries Paid:	\$461,055

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$952,717	\$2,838,068	\$1,571,758
Per Capita Beginning Fund Balance:	\$112	\$169	\$98
Revenue Collected During FY 14:	\$1,114,867	\$4,551,476	\$3,171,788
Expenditures During FY 14:	\$1,011,923	\$4,566,459	\$3,216,549
Per Capita Revenue:	\$131	\$235	\$200
Per Capita Expenditures:	\$119	\$243	\$211
Revenues over (under) Expenditures:	\$102,944	-\$14,984	\$27,852
Ratio of Fund Balance to Expenditures:	104.32%	71.86%	50.39%
Ending Fund Balance for FY 14:	\$1,055,661	\$2,817,403	\$1,500,032
Per Capita Ending Fund Balance:	\$124	\$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:	\$80,577	\$541,114	\$106,144
Total Unrestricted Net Assets:	\$981,570	\$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:	\$1,744,851	\$1,868,405	\$333,548
Per Capita Debt:	\$205	\$81	\$25
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL 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:	Lake Villa Fire Protection District		
Unit Code:	049/060/06	County:	Lake
Fiscal Year End:	4/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,153,336		
Equalized Assessed Valuation:	\$699,644,525		
Population:	31,200		
Employees:			
	Full Time:		
	Part Time:	1	
	Salaries Paid:	\$10,431	

Blended Component Units

Number Submitted = 1
Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$12,134,946	\$2,838,068	\$1,571,758
Per Capita Beginning Fund Balance:	\$389	\$169	\$98
Revenue Collected During FY 14:	\$6,157,636	\$4,551,476	\$3,171,788
Expenditures During FY 14:	\$5,836,823	\$4,566,459	\$3,216,549
Per Capita Revenue:	\$197	\$235	\$200
Per Capita Expenditures:	\$187	\$243	\$211
Revenues over (under) Expenditures:	\$320,813	-\$14,984	\$27,852
Ratio of Fund Balance to Expenditures:	213.40%	71.86%	50.39%
Ending Fund Balance for FY 14:	\$12,455,759	\$2,817,403	\$1,500,032
Per Capita Ending Fund Balance:	\$399	\$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:	\$345,769	\$541,114	\$106,144
Total Unrestricted Net Assets:	\$12,109,990	\$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:	\$2,325,000	\$1,868,405	\$333,548
Per Capita Debt:	\$75	\$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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Lake Zurich Rural Fire Protection District**

Unit Code: **049/070/06** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,992,260**

Equalized Assessed Valuation: **\$995,472,835**

Population: **16,000**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$6,757,557	\$2,838,068	\$1,571,758
Per Capita Beginning Fund Balance:	\$422	\$169	\$98
Revenue Collected During FY 14:	\$6,276,352	\$4,551,476	\$3,171,788
Expenditures During FY 14:	\$4,767,187	\$4,566,459	\$3,216,549
Per Capita Revenue:	\$392	\$235	\$200
Per Capita Expenditures:	\$298	\$243	\$211
Revenues over (under) Expenditures:	\$1,509,165	-\$14,984	\$27,852
Ratio of Fund Balance to Expenditures:	173.41%	71.86%	50.39%
Ending Fund Balance for FY 14:	\$8,266,722	\$2,817,403	\$1,500,032
Per Capita Ending Fund Balance:	\$517	\$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:	\$	\$541,114	\$106,144
Total Unrestricted Net Assets:	\$8,266,722	\$2,099,418	\$1,213,187



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lamard Fire Protection District**

Unit Code: **096/020/06** County: **Wayne**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$35,873**

Equalized Assessed Valuation: **\$8,458,487**

Population: **1,422**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$24,329	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$17	\$93	\$56
Revenue Collected During FY 14:	\$35,873	\$194,484	\$133,529
Expenditures During FY 14:	\$33,629	\$195,259	\$116,918
Per Capita Revenue:	\$25	\$101	\$72
Per Capita Expenditures:	\$24	\$97	\$62
Revenues over (under) Expenditures:	\$2,244	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	79.02%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$26,573	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$19	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$26,573	\$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:	\$84,000	\$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 YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lamoille Fire Protection District**

Unit Code: 006/060/06 County: Bureau

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$317,500

Equalized Assessed Valuation: \$29,096,695

Population: 726

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:	\$216,564	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$298	\$93	\$56
Revenue Collected During FY 14:	\$75,374	\$194,484	\$133,529
Expenditures During FY 14:	\$47,828	\$195,259	\$116,918
Per Capita Revenue:	\$104	\$101	\$72
Per Capita Expenditures:	\$66	\$97	\$62
Revenues over (under) Expenditures:	\$27,546	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	510.39%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$244,110	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$336	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$7,445	\$10,273	\$
Total Unreserved Funds:	\$236,665	\$75,231	\$

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$204,696	\$136,167	\$6,510
Per Capita Debt:	\$205	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$373,472	\$136,167	\$6,510
Per Capita Debt:	\$52	\$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: **Leaf River Fire Protection District**

Unit Code: **071/030/06** County: **Ogle**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$214,700**

Equalized Assessed Valuation: **\$21,350,316**

Population: **450**

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:	\$665,076	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$1,478	\$93	\$56
Revenue Collected During FY 14:	\$139,036	\$194,484	\$133,529
Expenditures During FY 14:	\$127,629	\$195,259	\$116,918
Per Capita Revenue:	\$309	\$101	\$72
Per Capita Expenditures:	\$284	\$97	\$62
Revenues over (under) Expenditures:	\$11,407	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	530.04%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$676,483	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$1,503	\$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:	\$416,587	\$12,828	\$
Total Unrestricted Net Assets:	\$259,896	\$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: **Lee Fire Protection District**

Unit Code: **052/060/06** County: **Lee**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$139,450**

Equalized Assessed Valuation: **\$22,884,390**

Population: **596**

Employees:

 Full Time:

 Part Time: **11**

 Salaries Paid: **\$2,016**

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:	\$139,048	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$233	\$93	\$56
Revenue Collected During FY 14:	\$117,147	\$194,484	\$133,529
Expenditures During FY 14:	\$88,633	\$195,259	\$116,918
Per Capita Revenue:	\$197	\$101	\$72
Per Capita Expenditures:	\$149	\$97	\$62
Revenues over (under) Expenditures:	\$28,514	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	189.05%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$167,562	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$281	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$167,562	\$75,231	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,828	\$
Total Unrestricted Net Assets:	\$167,562	\$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:	\$109,435	\$136,167	\$6,510
Per Capita Debt:	\$184	\$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:	\$141,451	\$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 RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$7,201,776	\$1,868,405	\$333,548
Per Capita Debt:	\$180	\$81	\$25
General Obligation Debt over EAV:	0.13%	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:	\$950,867	\$136,167	\$6,510
Per Capita Debt:	\$211	\$59	\$2
General Obligation Debt over EAV:	0.95%	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:	\$1,990,000	\$136,167	\$6,510
Per Capita Debt:	\$50	\$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:	\$414,098	\$136,167	\$6,510
Per Capita Debt:	\$138	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,886,000	\$1,868,405	\$333,548
Per Capita Debt:	\$105	\$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

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$35,500	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$6,360,000	\$136,167	\$6,510
Per Capita Debt:	\$323	\$59	\$2
General Obligation Debt over EAV:	3.51%	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:	\$82,189	\$136,167	\$6,510
Per Capita Debt:	\$16	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$393,390	\$136,167	\$6,510
Per Capita Debt:	\$83	\$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:	Lincoln Rural Fire Protection District	
Unit Code:	054/060/06	County: Logan
Fiscal Year End:	5/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$789,450	
Equalized Assessed Valuation:	\$85,656,980	
Population:	4,000	
Employees:		
	Full Time:	6
	Part Time:	17
	Salaries Paid:	\$343,240

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$40,684	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$10	\$93	\$56
Revenue Collected During FY 14:	\$589,151	\$194,484	\$133,529
Expenditures During FY 14:	\$750,389	\$195,259	\$116,918
Per Capita Revenue:	\$147	\$101	\$72
Per Capita Expenditures:	\$188	\$97	\$62
Revenues over (under) Expenditures:	-\$161,238	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	1.26%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$9,446	\$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:	\$111,732	\$12,828	\$
Total Unrestricted Net Assets:	-\$86,669	\$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:	\$965,271	\$136,167	\$6,510
Per Capita Debt:	\$241	\$59	\$2
General Obligation Debt over EAV:	0.98%	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: **Lincolnshire Fields Fire Protection District**

Unit Code: **010/075/06** County: **Champaign**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$98,756**

Equalized Assessed Valuation: **\$69,690,490**

Population: **3,158**

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:	\$123,907	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$39	\$93	\$56
Revenue Collected During FY 14:	\$98,737	\$194,484	\$133,529
Expenditures During FY 14:	\$96,568	\$195,259	\$116,918
Per Capita Revenue:	\$31	\$101	\$72
Per Capita Expenditures:	\$31	\$97	\$62
Revenues over (under) Expenditures:	\$2,169	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	130.56%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$126,076	\$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:	\$	\$75,231	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$126,075	\$12,828	\$
Total Unrestricted Net Assets:	\$1	\$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:	Lincolnshire-Riverwoods(Vernon) Fire Protection District	
Unit Code:	049/130/06	County: Lake
Fiscal Year End:	5/31/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$14,197,390	
Equalized Assessed Valuation:	\$1,139,242,195	
Population:	16,989	
Employees:		
	Full Time:	47
	Part Time:	7
	Salaries Paid:	\$4,918,885

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$8,273,817	\$2,838,068	\$1,571,758
Per Capita Beginning Fund Balance:	\$487	\$169	\$98
Revenue Collected During FY 14:	\$9,627,453	\$4,551,476	\$3,171,788
Expenditures During FY 14:	\$8,543,438	\$4,566,459	\$3,216,549
Per Capita Revenue:	\$567	\$235	\$200
Per Capita Expenditures:	\$503	\$243	\$211
Revenues over (under) Expenditures:	\$1,084,015	-\$14,984	\$27,852
Ratio of Fund Balance to Expenditures:	109.53%	71.86%	50.39%
Ending Fund Balance for FY 14:	\$9,357,832	\$2,817,403	\$1,500,032
Per Capita Ending Fund Balance:	\$551	\$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:	\$38,415	\$541,114	\$106,144
Total Unrestricted Net Assets:	\$6,018,017	\$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:	\$31,596	\$136,167	\$6,510
Per Capita Debt:	\$63	\$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:	\$21,224,651	\$1,868,405	\$333,548
Per Capita Debt:	\$312	\$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:	Little Mackinaw Fire Protection District	
Unit Code:	090/095/06	County: Tazewell
Fiscal Year End:	4/30/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$530,358	
Equalized Assessed Valuation:	\$31,723,596	
Population:	1,575	
Employees:		
	Full Time:	
	Part Time:	14
	Salaries Paid:	\$73,292

Blended Component Units
Number Submitted = 1
LITTLE MACKINAW FIRE PROTECTION DIS

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$244,811	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$155	\$93	\$56
Revenue Collected During FY 14:	\$530,358	\$194,484	\$133,529
Expenditures During FY 14:	\$632,407	\$195,259	\$116,918
Per Capita Revenue:	\$337	\$101	\$72
Per Capita Expenditures:	\$402	\$97	\$62
Revenues over (under) Expenditures:	-\$102,049	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	22.57%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$142,762	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$91	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$142,763	\$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:	\$232,968	\$136,167	\$6,510
Per Capita Debt:	\$148	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,144,871	\$1,868,405	\$333,548
Per Capita Debt:	\$100	\$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:	\$161,664	\$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 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: **Loami Fire Protection District**

Unit Code: **083/100/06** County: **Sangamon**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$45,000**

Equalized Assessed Valuation: **\$19,403,931**

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:	\$28,495	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$28	\$93	\$56
Revenue Collected During FY 14:	\$48,008	\$194,484	\$133,529
Expenditures During FY 14:	\$41,011	\$195,259	\$116,918
Per Capita Revenue:	\$48	\$101	\$72
Per Capita Expenditures:	\$41	\$97	\$62
Revenues over (under) Expenditures:	\$6,997	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	86.54%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$35,492	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$35	\$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:	\$30,050	\$136,167	\$6,510
Per Capita Debt:	\$30	\$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:	Lockport Twp Fire Protection District	
Unit Code:	099/070/06	County: Will
Fiscal Year End:	4/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$203,988,690	
Equalized Assessed Valuation:	\$1,419,492,569	
Population:	70,000	
Employees:		
	Full Time:	88
	Part Time:	5
	Salaries Paid:	\$8,390,042

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$5,752,545	\$2,838,068	\$1,571,758
Per Capita Beginning Fund Balance:	\$82	\$169	\$98
Revenue Collected During FY 14:	\$16,834,855	\$4,551,476	\$3,171,788
Expenditures During FY 14:	\$15,951,843	\$4,566,459	\$3,216,549
Per Capita Revenue:	\$240	\$235	\$200
Per Capita Expenditures:	\$228	\$243	\$211
Revenues over (under) Expenditures:	\$883,012	-\$14,984	\$27,852
Ratio of Fund Balance to Expenditures:	36.49%	71.86%	50.39%
Ending Fund Balance for FY 14:	\$5,821,367	\$2,817,403	\$1,500,032
Per Capita Ending Fund Balance:	\$83	\$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:	\$110,195	\$541,114	\$106,144
Total Unrestricted Net Assets:	\$5,115,796	\$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:	\$12,111,780	\$1,868,405	\$333,548
Per Capita Debt:	\$173	\$81	\$25
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$253,674	\$136,167	\$6,510
Per Capita Debt:	\$169	\$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:	Long Creek Fire Protection District		
Unit Code:	055/050/06	County:	Macon
Fiscal Year End:	4/30/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$411,000		
Equalized Assessed Valuation:	\$135,741,778		
Population:	15,000		
Employees:			
	Full Time:	2	
	Part Time:	22	
	Salaries Paid:	\$134,555	

Blended Component Units	
Number Submitted =	1
Firemen's Pension Fund	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$68,241	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$5	\$93	\$56
Revenue Collected During FY 14:	\$331,095	\$194,484	\$133,529
Expenditures During FY 14:	\$341,603	\$195,259	\$116,918
Per Capita Revenue:	\$22	\$101	\$72
Per Capita Expenditures:	\$23	\$97	\$62
Revenues over (under) Expenditures:	-\$10,508	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	16.90%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$57,733	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$4	\$100	\$66

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,828	\$
Total Unrestricted Net Assets:	\$57,733	\$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:	Long Grove Rural Fire Protection District	
Unit Code:	049/090/06	County: Lake
Fiscal Year End:	12/31/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$4,624,337	
Equalized Assessed Valuation:	\$492,942,221	
Population:	12,000	
Employees:		
Full Time:		15
Part Time:		27
Salaries Paid:		\$2,367,160

Blended Component Units
Number Submitted = 1
Long Grove Firefighters Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$4,200,698	\$2,838,068	\$1,571,758
Per Capita Beginning Fund Balance:	\$350	\$169	\$98
Revenue Collected During FY 14:	\$4,585,481	\$4,551,476	\$3,171,788
Expenditures During FY 14:	\$4,520,070	\$4,566,459	\$3,216,549
Per Capita Revenue:	\$382	\$235	\$200
Per Capita Expenditures:	\$377	\$243	\$211
Revenues over (under) Expenditures:	\$65,411	-\$14,984	\$27,852
Ratio of Fund Balance to Expenditures:	94.38%	71.86%	50.39%
Ending Fund Balance for FY 14:	\$4,266,109	\$2,817,403	\$1,500,032
Per Capita Ending Fund Balance:	\$356	\$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:	\$40,985	\$541,114	\$106,144
Total Unrestricted Net Assets:	\$4,290,245	\$2,099,418	\$1,213,187



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Long Lake Fire Protection District**

Unit Code: **057/090/06** County: **Madison**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,145,661**

Equalized Assessed Valuation: **\$82,664,792**

Population: **9,600**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$784,784	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$82	\$93	\$56
Revenue Collected During FY 14:	\$305,501	\$194,484	\$133,529
Expenditures During FY 14:	\$1,013,175	\$195,259	\$116,918
Per Capita Revenue:	\$32	\$101	\$72
Per Capita Expenditures:	\$106	\$97	\$62
Revenues over (under) Expenditures:	-\$707,674	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	14.36%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$145,529	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$15	\$100	\$66

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,828	\$
Total Unrestricted Net Assets:	\$145,529	\$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:	\$902,051	\$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 YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$53,907	\$136,167	\$6,510
Per Capita Debt:	\$89	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$388,579	\$136,167	\$6,510
Per Capita Debt:	\$259	\$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:	\$192,000	\$136,167	\$6,510
Per Capita Debt:	\$148	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Ludlow Fire Protection District**

Unit Code: 010/080/06 County: Champaign

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: \$105,825

Equalized Assessed Valuation: \$16,957,338

Population: 1,130

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:	\$134,010	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$119	\$93	\$56
Revenue Collected During FY 14:	\$105,825	\$194,484	\$133,529
Expenditures During FY 14:	\$69,452	\$195,259	\$116,918
Per Capita Revenue:	\$94	\$101	\$72
Per Capita Expenditures:	\$61	\$97	\$62
Revenues over (under) Expenditures:	\$36,373	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	245.32%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$170,383	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$151	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$170,383	\$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:	\$283,000	\$136,167	\$6,510
Per Capita Debt:	\$250	\$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:	\$222,646	\$136,167	\$6,510
Per Capita Debt:	\$52	\$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: **Lynnville-Scott-White Rock Fire Protection District**

Unit Code: **071/040/06** County: **Ogle**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,333,863**

Equalized Assessed Valuation: **\$60,701,657**

Population: **5,100**

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:	\$1,106,860	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$217	\$93	\$56
Revenue Collected During FY 14:	\$489,973	\$194,484	\$133,529
Expenditures During FY 14:	\$921,302	\$195,259	\$116,918
Per Capita Revenue:	\$96	\$101	\$72
Per Capita Expenditures:	\$181	\$97	\$62
Revenues over (under) Expenditures:	-\$431,329	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	116.75%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$1,075,646	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$211	\$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:	\$2,079	\$12,828	\$
Total Unrestricted Net Assets:	\$1,073,567	\$75,142	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$389,769	\$136,167	\$6,510
Per Capita Debt:	\$76	\$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:	\$	\$	\$