



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Mackinaw Fire Protection District	
Unit Code:	090/100/06	County: Tazewell
Fiscal Year End:	4/30/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$495,200	
Equalized Assessed Valuation:	\$75,596,560	
Population:	4,454	
Employees:		
	Full Time:	
	Part Time:	41
	Salaries Paid:	\$5,724

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$437,065	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$98	\$93	\$56
Revenue Collected During FY 14:	\$203,818	\$194,484	\$133,529
Expenditures During FY 14:	\$180,328	\$195,259	\$116,918
Per Capita Revenue:	\$46	\$101	\$72
Per Capita Expenditures:	\$40	\$97	\$62
Revenues over (under) Expenditures:	\$23,490	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	255.40%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$460,555	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$103	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$460,555	\$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: **Maeystown Fire Protection District**

Unit Code: **067/030/06** County: **Monroe**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$101,504**

Equalized Assessed Valuation: **\$23,023,976**

Population: **1,400**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$74,941	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$54	\$93	\$56
Revenue Collected During FY 14:	\$115,446	\$194,484	\$133,529
Expenditures During FY 14:	\$88,914	\$195,259	\$116,918
Per Capita Revenue:	\$82	\$101	\$72
Per Capita Expenditures:	\$64	\$97	\$62
Revenues over (under) Expenditures:	\$26,532	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	114.12%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$101,473	\$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:	\$	\$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:	\$101,473	\$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:	\$60,436	\$136,167	\$6,510
Per Capita Debt:	\$43	\$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: **Magnolia Fire Protection District**

Unit Code: **078/020/06** County: **Putnam**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$135,050**

Equalized Assessed Valuation: **\$12,130,534**

Population: **705**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Number Submitted = 1

Magnolia McNabb Ambulance Service

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$13,067	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$19	\$93	\$56
Revenue Collected During FY 14:	\$114,397	\$194,484	\$133,529
Expenditures During FY 14:	\$126,964	\$195,259	\$116,918
Per Capita Revenue:	\$162	\$101	\$72
Per Capita Expenditures:	\$180	\$97	\$62
Revenues over (under) Expenditures:	-\$12,567	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	0.39%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$500	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$1	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$13,067	\$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:	\$49,556	\$136,167	\$6,510
Per Capita Debt:	\$70	\$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	\$
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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:	Manhattan Fire Protection District	
Unit Code:	099/080/06	County: Will
Fiscal Year End:	4/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$7,770,325	
Equalized Assessed Valuation:	\$284,414,605	
Population:	13,000	
Employees:		
	Full Time:	16
	Part Time:	36
	Salaries Paid:	\$1,527,813

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$3,482,721	\$2,838,068	\$1,571,758
Per Capita Beginning Fund Balance:	\$268	\$169	\$98
Revenue Collected During FY 14:	\$2,856,318	\$4,551,476	\$3,171,788
Expenditures During FY 14:	\$2,598,263	\$4,566,459	\$3,216,549
Per Capita Revenue:	\$220	\$235	\$200
Per Capita Expenditures:	\$200	\$243	\$211
Revenues over (under) Expenditures:	\$258,055	-\$14,984	\$27,852
Ratio of Fund Balance to Expenditures:	143.97%	71.86%	50.39%
Ending Fund Balance for FY 14:	\$3,740,776	\$2,817,403	\$1,500,032
Per Capita Ending Fund Balance:	\$288	\$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:	\$931,204	\$541,114	\$106,144
Total Unrestricted Net Assets:	\$2,809,572	\$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:	\$150,000	\$1,868,405	\$333,548
Per Capita Debt:	\$12	\$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: **Manlius Fire Protection District**

Unit Code: **006/080/06** County: **Bureau**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$360,000**

Equalized Assessed Valuation: **\$22,116,117**

Population: **355**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Number Submitted = 1

Manlius Fire Protection District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$67,645	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$191	\$93	\$56
Revenue Collected During FY 14:	\$128,488	\$194,484	\$133,529
Expenditures During FY 14:	\$121,663	\$195,259	\$116,918
Per Capita Revenue:	\$362	\$101	\$72
Per Capita Expenditures:	\$343	\$97	\$62
Revenues over (under) Expenditures:	\$6,825	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	61.21%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$74,470	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$210	\$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:	\$38,186	\$136,167	\$6,510
Per Capita Debt:	\$108	\$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:	\$50,000	\$1,868,405	\$333,548
Per Capita Debt:	\$6	\$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	\$
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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:	\$82,431	\$136,167	\$6,510
Per Capita Debt:	\$206	\$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 YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$77,259	\$136,167	\$6,510
Per Capita Debt:	\$13	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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



FISCAL 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:	\$123,423	\$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	\$
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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	\$
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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: **Marshall Fire Protection District**

Unit Code: **012/010/06** County: **Clark**

Fiscal Year End: **5/30/2014**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$758,300**

Equalized Assessed Valuation: **\$97,102,314**

Population: **10,000**

Employees:

 Full Time:

 Part Time: **32**

 Salaries Paid: **\$71,520**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$546,166	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$55	\$93	\$56
Revenue Collected During FY 14:	\$286,715	\$194,484	\$133,529
Expenditures During FY 14:	\$144,297	\$195,259	\$116,918
Per Capita Revenue:	\$29	\$101	\$72
Per Capita Expenditures:	\$14	\$97	\$62
Revenues over (under) Expenditures:	\$142,418	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	477.20%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$688,584	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$69	\$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:	\$680	\$12,828	\$
Total Unrestricted Net Assets:	\$687,904	\$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:	Marshall Ambulance Service Fire Protection District	
Unit Code:	012/015/06	County: Clark
Fiscal Year End:	4/30/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$1,138,794	
Equalized Assessed Valuation:	\$97,102,314	
Population:	10,000	
Employees:		
	Full Time:	2
	Part Time:	33
	Salaries Paid:	\$260,676

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$203,372	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$20	\$93	\$56
Revenue Collected During FY 14:	\$645,327	\$194,484	\$133,529
Expenditures During FY 14:	\$528,502	\$195,259	\$116,918
Per Capita Revenue:	\$65	\$101	\$72
Per Capita Expenditures:	\$53	\$97	\$62
Revenues over (under) Expenditures:	\$116,825	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	60.48%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$319,624	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$32	\$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:	\$319,624	\$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:	\$40,172	\$136,167	\$6,510
Per Capita Debt:	\$16	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Martinton Fire Protection District**

Unit Code: **038/130/06** County: **Iroquois**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$148,050**

Equalized Assessed Valuation: **\$19,998,355**

Population: **824**

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:	\$69,991	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$85	\$93	\$56
Revenue Collected During FY 14:	\$84,105	\$194,484	\$133,529
Expenditures During FY 14:	\$59,417	\$195,259	\$116,918
Per Capita Revenue:	\$102	\$101	\$72
Per Capita Expenditures:	\$72	\$97	\$62
Revenues over (under) Expenditures:	\$24,688	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	159.35%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$94,679	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$115	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$94,679	\$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:	\$22,021	\$258	\$
Per Capita Beginning Retained Earnings for FY 14:	\$27	\$	\$
Revenue Collected During FY 14:	\$5,861	\$724	\$
Expenditures During FY 14:	\$10,117	\$757	\$
Per Capita Revenue:	\$7	\$1	\$
Per Capita Expenditures:	\$12	\$1	\$
Operating Income (loss):	-\$4,256	-\$33	\$
Ratio of Retained Earnings to Expenditures:	175.60%	0.68%	0.00%
Ending Retained Earnings for FY 14:	\$17,765	\$225	\$
Per Capita Ending Retained Earnings:	\$22	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Maryville Fire Protection District**

Unit Code: **057/110/06** County: **Madison**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$83,570**

Equalized Assessed Valuation: **\$26,532,333**

Population: **6,500**

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:	\$178,616	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$27	\$93	\$56
Revenue Collected During FY 14:	\$87,280	\$194,484	\$133,529
Expenditures During FY 14:	\$114,534	\$195,259	\$116,918
Per Capita Revenue:	\$13	\$101	\$72
Per Capita Expenditures:	\$18	\$97	\$62
Revenues over (under) Expenditures:	-\$27,254	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	132.15%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$151,362	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$23	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$	\$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 RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **088/140/06** County: **St. Clair**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$470,625**

Equalized Assessed Valuation: **\$69,851,452**

Population: **2,500**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$189,510	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$76	\$93	\$56
Revenue Collected During FY 14:	\$287,935	\$194,484	\$133,529
Expenditures During FY 14:	\$294,057	\$195,259	\$116,918
Per Capita Revenue:	\$115	\$101	\$72
Per Capita Expenditures:	\$118	\$97	\$62
Revenues over (under) Expenditures:	-\$6,122	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	62.36%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$183,388	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$73	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$183,388	\$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:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$135,528	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$42	\$93	\$56
Revenue Collected During FY 14:	\$114,205	\$194,484	\$133,529
Expenditures During FY 14:	\$72,574	\$195,259	\$116,918
Per Capita Revenue:	\$36	\$101	\$72
Per Capita Expenditures:	\$23	\$97	\$62
Revenues over (under) Expenditures:	\$41,631	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	244.11%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$177,159	\$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:	\$177,158	\$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:	\$397,874	\$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: **Mazon Fire Protection District**

Unit Code: **032/025/06** County: **Grundy**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$273,242**

Equalized Assessed Valuation: **\$37,828,571**

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:	\$131,052	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$87	\$93	\$56
Revenue Collected During FY 14:	\$139,149	\$194,484	\$133,529
Expenditures During FY 14:	\$109,492	\$195,259	\$116,918
Per Capita Revenue:	\$93	\$101	\$72
Per Capita Expenditures:	\$73	\$97	\$62
Revenues over (under) Expenditures:	\$29,657	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	146.78%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$160,709	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$107	\$100	\$66

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,828	\$
Total Unrestricted Net Assets:	\$160,709	\$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:	\$154,701	\$136,167	\$6,510
Per Capita Debt:	\$103	\$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:	Mc Henry Fire Protection District		
Unit Code:	063/090/06	County:	Mchenry
Fiscal Year End:	4/30/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$12,992,884		
Equalized Assessed Valuation:	\$1,306,723,683		
Population:	65,000		
Employees:			
	Full Time:	10	
	Part Time:	156	
	Salaries Paid:	\$4,313,003	

Blended Component Units	
Number Submitted =	1
McHenry Fire Protection Pension	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$18,610,674	\$2,838,068	\$1,571,758
Per Capita Beginning Fund Balance:	\$286	\$169	\$98
Revenue Collected During FY 14:	\$7,583,836	\$4,551,476	\$3,171,788
Expenditures During FY 14:	\$10,064,936	\$4,566,459	\$3,216,549
Per Capita Revenue:	\$117	\$235	\$200
Per Capita Expenditures:	\$155	\$243	\$211
Revenues over (under) Expenditures:	-\$2,481,100	-\$14,984	\$27,852
Ratio of Fund Balance to Expenditures:	162.78%	71.86%	50.39%
Ending Fund Balance for FY 14:	\$16,383,311	\$2,817,403	\$1,500,032
Per Capita Ending Fund Balance:	\$252	\$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:	\$14,616	\$541,114	\$106,144
Total Unrestricted Net Assets:	\$16,368,695	\$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: **Mc Nabb Fire Protection District**

Unit Code: **078/030/06** County: **Putnam**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$773,200**

Equalized Assessed Valuation: **\$20,115,373**

Population: **600**

Employees:

Full Time: **1**

Part Time: **20**

Salaries Paid: **\$291,770**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$23,460	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$39	\$93	\$56
Revenue Collected During FY 14:	\$102,634	\$194,484	\$133,529
Expenditures During FY 14:	\$104,693	\$195,259	\$116,918
Per Capita Revenue:	\$171	\$101	\$72
Per Capita Expenditures:	\$174	\$97	\$62
Revenues over (under) Expenditures:	-\$2,059	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	20.44%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$21,401	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$36	\$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:	\$1,892	\$12,828	\$
Total Unrestricted Net Assets:	\$19,509	\$75,142	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$109,715	\$136,167	\$6,510
Per Capita Debt:	\$183	\$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:	\$22,162	\$258	\$
Per Capita Beginning Retained Earnings for FY 14:	\$37	\$	\$
Revenue Collected During FY 14:	\$440,817	\$724	\$
Expenditures During FY 14:	\$467,887	\$757	\$
Per Capita Revenue:	\$735	\$1	\$
Per Capita Expenditures:	\$780	\$1	\$
Operating Income (loss):	-\$27,070	-\$33	\$
Ratio of Retained Earnings to Expenditures:	-1.05%	0.68%	0.00%
Ending Retained Earnings for FY 14:	-\$4,908	\$225	\$
Per Capita Ending Retained Earnings:	-\$8	\$	\$



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:	Meadowbrook Fire Protection District	
Unit Code:	057/120/06	County: Madison
Fiscal Year End:	4/30/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$173,849	
Equalized Assessed Valuation:	\$31,333,673	
Population:	2,700	
Employees:		
	Full Time:	
	Part Time:	20
	Salaries Paid:	\$9,040

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$32,919	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$12	\$93	\$56
Revenue Collected During FY 14:	\$144,114	\$194,484	\$133,529
Expenditures During FY 14:	\$143,130	\$195,259	\$116,918
Per Capita Revenue:	\$53	\$101	\$72
Per Capita Expenditures:	\$53	\$97	\$62
Revenues over (under) Expenditures:	\$984	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	23.69%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$33,903	\$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:	\$	\$75,231	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,828	\$
Total Unrestricted Net Assets:	\$33,903	\$75,142	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$330,995	\$136,167	\$6,510
Per Capita Debt:	\$123	\$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:	\$23,260	\$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 RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Mendon Fire Protection District**

Unit Code: **001/080/06** County: **Adams**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$31,477**

Equalized Assessed Valuation: **\$18,841,705**

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:	\$31,094	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$28	\$93	\$56
Revenue Collected During FY 14:	\$43,685	\$194,484	\$133,529
Expenditures During FY 14:	\$31,477	\$195,259	\$116,918
Per Capita Revenue:	\$40	\$101	\$72
Per Capita Expenditures:	\$29	\$97	\$62
Revenues over (under) Expenditures:	\$12,208	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	137.57%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$43,302	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$39	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$43,302	\$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:	\$228,000	\$136,167	\$6,510
Per Capita Debt:	\$207	\$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: **Mendota-Troy Grove Fire Protection District**

Unit Code: **050/080/06** County: **Lasalle**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$260,000**

Equalized Assessed Valuation: **\$72,788,435**

Population: **2,000**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$56,349	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$28	\$93	\$56
Revenue Collected During FY 14:	\$112,301	\$194,484	\$133,529
Expenditures During FY 14:	\$156,900	\$195,259	\$116,918
Per Capita Revenue:	\$56	\$101	\$72
Per Capita Expenditures:	\$78	\$97	\$62
Revenues over (under) Expenditures:	-\$44,599	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	45.73%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$71,750	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$36	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$71,750	\$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:	\$293,661	\$136,167	\$6,510
Per Capita Debt:	\$147	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$76,133	\$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:	\$	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Midland Fire Protection District**

Unit Code: **011/025/06** County: **Christian**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$387,534**

Equalized Assessed Valuation: **\$258,276**

Population: **2,700**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Number Submitted = 1

Midland Fire Protection District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$28,606	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$11	\$93	\$56
Revenue Collected During FY 14:	\$195,892	\$194,484	\$133,529
Expenditures During FY 14:	\$205,708	\$195,259	\$116,918
Per Capita Revenue:	\$73	\$101	\$72
Per Capita Expenditures:	\$76	\$97	\$62
Revenues over (under) Expenditures:	-\$9,816	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	9.13%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$18,790	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$7	\$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:	\$970,052	\$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:	\$116,086	\$136,167	\$6,510
Per Capita Debt:	\$43	\$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: **Mid-Piatt Fire Protection District**

Unit Code: **074/060/06** County: **Piatt**

Fiscal Year End: **5/3/2014**

Accounting Method: **Cash**

Appropriation or Budget: **\$418,950**

Equalized Assessed Valuation: **\$72,520,955**

Population: **3,000**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$2,250**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$111,081	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$37	\$93	\$56
Revenue Collected During FY 14:	\$175,586	\$194,484	\$133,529
Expenditures During FY 14:	\$127,999	\$195,259	\$116,918
Per Capita Revenue:	\$59	\$101	\$72
Per Capita Expenditures:	\$43	\$97	\$62
Revenues over (under) Expenditures:	\$47,587	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	123.96%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$158,668	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$53	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$88,042	\$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:	\$70,627	\$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

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

Local Government Profile

Unit Name: **Midway Fire Protection District**

Unit Code: **088/150/06** County: **St. Clair**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$106,850**

Equalized Assessed Valuation: **\$2,198,817**

Population: **10,000**

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:	\$79,672	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$8	\$93	\$56
Revenue Collected During FY 14:	\$62,635	\$194,484	\$133,529
Expenditures During FY 14:	\$42,673	\$195,259	\$116,918
Per Capita Revenue:	\$6	\$101	\$72
Per Capita Expenditures:	\$4	\$97	\$62
Revenues over (under) Expenditures:	\$19,962	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	233.48%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$99,634	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$10	\$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:	\$321,918	\$12,828	\$
Total Unrestricted Net Assets:	-\$222,284	\$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:	\$135,173	\$258	\$
Per Capita Beginning Retained Earnings for FY 14:	\$56	\$	\$
Revenue Collected During FY 14:	\$56,600	\$724	\$
Expenditures During FY 14:	\$47,953	\$757	\$
Per Capita Revenue:	\$24	\$1	\$
Per Capita Expenditures:	\$20	\$1	\$
Operating Income (loss):	\$8,647	-\$33	\$
Ratio of Retained Earnings to Expenditures:	299.92%	0.68%	0.00%
Ending Retained Earnings for FY 14:	\$143,820	\$225	\$
Per Capita Ending Retained Earnings:	\$60	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Milledgeville Fire Protection District**

Unit Code: **008/030/06** County: **Carroll**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$1,811,100**

Equalized Assessed Valuation: **\$46,028,160**

Population: **2,650**

Employees:

 Full Time:

 Part Time: **45**

 Salaries Paid: **\$17,729**

Blended Component Units

Number Submitted = 1
Milledgeville Fire Protection District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$293,804	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$111	\$93	\$56
Revenue Collected During FY 14:	\$333,246	\$194,484	\$133,529
Expenditures During FY 14:	\$348,600	\$195,259	\$116,918
Per Capita Revenue:	\$126	\$101	\$72
Per Capita Expenditures:	\$132	\$97	\$62
Revenues over (under) Expenditures:	-\$15,354	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	79.88%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$278,450	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$105	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$278,450	\$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:	\$467,750	\$136,167	\$6,510
Per Capita Debt:	\$177	\$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: **Millstadt Fire Protection District**

Unit Code: **088/160/06** County: **St. Clair**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$367,000**

Equalized Assessed Valuation: **\$174,434,589**

Population: **8,000**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$5,000**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$288,201	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$36	\$93	\$56
Revenue Collected During FY 14:	\$181,101	\$194,484	\$133,529
Expenditures During FY 14:	\$102,536	\$195,259	\$116,918
Per Capita Revenue:	\$23	\$101	\$72
Per Capita Expenditures:	\$13	\$97	\$62
Revenues over (under) Expenditures:	\$78,565	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	357.69%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$366,766	\$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:	\$366,766	\$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:	\$200,000	\$136,167	\$6,510
Per Capita Debt:	\$25	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$4,596,254	\$1,868,405	\$333,548
Per Capita Debt:	\$354	\$81	\$25
General Obligation Debt over EAV:	1.11%	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: **Mitchell Fire Protection District**

Unit Code: **057/130/06** County: **Madison**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$459,600**

Equalized Assessed Valuation: **\$65,349,112**

Population: **7,500**

Employees:

 Full Time:

 Part Time: **50**

 Salaries Paid: **\$63,198**

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:	-\$13,411	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	-\$2	\$93	\$56
Revenue Collected During FY 14:	\$354,855	\$194,484	\$133,529
Expenditures During FY 14:	\$357,803	\$195,259	\$116,918
Per Capita Revenue:	\$47	\$101	\$72
Per Capita Expenditures:	\$48	\$97	\$62
Revenues over (under) Expenditures:	-\$2,948	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	-4.57%	150.99%	97.92%
Ending Fund Balance for FY 14:	-\$16,359	\$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:	\$	\$12,828	\$
Total Unrestricted Net Assets:	\$298,641	\$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:	\$372,046	\$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

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

Local Government Profile

Unit Name:	Mokena Fire Protection District		
Unit Code:	099/090/06	County:	Will
Fiscal Year End:	5/31/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,805,947		
Equalized Assessed Valuation:	\$607,023,680		
Population:	17,500		
Employees:			
Full Time:			20
Part Time:			40
Salaries Paid:			\$3,602,790

Blended Component Units

Number Submitted = 1
Foreign Fire Insurance

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$2,046,708	\$2,838,068	\$1,571,758
Per Capita Beginning Fund Balance:	\$117	\$169	\$98
Revenue Collected During FY 14:	\$5,427,162	\$4,551,476	\$3,171,788
Expenditures During FY 14:	\$5,864,450	\$4,566,459	\$3,216,549
Per Capita Revenue:	\$310	\$235	\$200
Per Capita Expenditures:	\$335	\$243	\$211
Revenues over (under) Expenditures:	-\$437,288	-\$14,984	\$27,852
Ratio of Fund Balance to Expenditures:	29.53%	71.86%	50.39%
Ending Fund Balance for FY 14:	\$1,731,919	\$2,817,403	\$1,500,032
Per Capita Ending Fund Balance:	\$99	\$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:	\$1,276,848	\$541,114	\$106,144
Total Unrestricted Net Assets:	\$206,030	\$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:	\$2,035,964	\$1,868,405	\$333,548
Per Capita Debt:	\$116	\$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 RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Monroe Township Ambulance Fire Protection District	
Unit Code:	071/050/06	County: Ogle
Fiscal Year End:	5/31/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$1,002,650	
Equalized Assessed Valuation:	\$31,035,614	
Population:	1,600	
Employees:		
	Full Time:	
	Part Time:	27
	Salaries Paid:	\$48,557

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$312,778	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$195	\$93	\$56
Revenue Collected During FY 14:	\$233,834	\$194,484	\$133,529
Expenditures During FY 14:	\$207,422	\$195,259	\$116,918
Per Capita Revenue:	\$146	\$101	\$72
Per Capita Expenditures:	\$130	\$97	\$62
Revenues over (under) Expenditures:	\$26,412	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	163.53%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$339,191	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$212	\$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:	\$339,191	\$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:	Montgomery-Countryside Fire Protection District	
Unit Code:	045/120/06	County: Kane
Fiscal Year End:	5/31/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$2,056,150	
Equalized Assessed Valuation:	\$127,975,933	
Population:	19,084	
Employees:		
	Full Time:	1
	Part Time:	42
	Salaries Paid:	\$401,109

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$73,808	\$2,838,068	\$1,571,758
Per Capita Beginning Fund Balance:	\$4	\$169	\$98
Revenue Collected During FY 14:	\$1,268,498	\$4,551,476	\$3,171,788
Expenditures During FY 14:	\$1,330,774	\$4,566,459	\$3,216,549
Per Capita Revenue:	\$66	\$235	\$200
Per Capita Expenditures:	\$70	\$243	\$211
Revenues over (under) Expenditures:	-\$62,276	-\$14,984	\$27,852
Ratio of Fund Balance to Expenditures:	0.87%	71.86%	50.39%
Ending Fund Balance for FY 14:	\$11,532	\$2,817,403	\$1,500,032
Per Capita Ending Fund Balance:	\$1	\$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:	-\$18,161	\$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:	\$1,048,000	\$1,868,405	\$333,548
Per Capita Debt:	\$55	\$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: **Montrose Fire Protection District**

Unit Code: **018/005/06** County: **Cumberland**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$316,350**

Equalized Assessed Valuation: **\$17,387,308**

Population: **12,000**

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:	\$33,380	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$3	\$93	\$56
Revenue Collected During FY 14:	\$78,416	\$194,484	\$133,529
Expenditures During FY 14:	\$60,356	\$195,259	\$116,918
Per Capita Revenue:	\$7	\$101	\$72
Per Capita Expenditures:	\$5	\$97	\$62
Revenues over (under) Expenditures:	\$18,060	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	81.65%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$49,283	\$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:	\$49,328	\$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:	\$77,945	\$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: **Moro Fire Protection District**

Unit Code: **057/135/06** County: **Madison**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$24,702**

Equalized Assessed Valuation: **\$5,700,525**

Population: **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:	\$6,760	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$14	\$93	\$56
Revenue Collected During FY 14:	\$17,859	\$194,484	\$133,529
Expenditures During FY 14:	\$17,144	\$195,259	\$116,918
Per Capita Revenue:	\$36	\$101	\$72
Per Capita Expenditures:	\$34	\$97	\$62
Revenues over (under) Expenditures:	\$715	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	43.60%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$7,475	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$15	\$100	\$66

Equity

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

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$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:	Morris Ambulance and Fire Protection District	
Unit Code:	032/040/06	County: Grundy
Fiscal Year End:	4/30/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$2,683,900	
Equalized Assessed Valuation:	\$490,446,377	
Population:	13,293	
Employees:		
	Full Time:	3
	Part Time:	44
	Salaries Paid:	\$944,541

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$3,698,971	\$2,838,068	\$1,571,758
Per Capita Beginning Fund Balance:	\$278	\$169	\$98
Revenue Collected During FY 14:	\$2,292,315	\$4,551,476	\$3,171,788
Expenditures During FY 14:	\$1,868,563	\$4,566,459	\$3,216,549
Per Capita Revenue:	\$172	\$235	\$200
Per Capita Expenditures:	\$141	\$243	\$211
Revenues over (under) Expenditures:	\$423,752	-\$14,984	\$27,852
Ratio of Fund Balance to Expenditures:	220.64%	71.86%	50.39%
Ending Fund Balance for FY 14:	\$4,122,723	\$2,817,403	\$1,500,032
Per Capita Ending Fund Balance:	\$310	\$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:	\$142,660	\$541,114	\$106,144
Total Unrestricted Net Assets:	\$3,980,062	\$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: **Morrisonville-Palmer Fire Protection District**

Unit Code: **011/035/06** County: **Christian**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$214,220**

Equalized Assessed Valuation: **\$36,686,816**

Population: **2,001**

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:	\$65,396	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$33	\$93	\$56
Revenue Collected During FY 14:	\$117,012	\$194,484	\$133,529
Expenditures During FY 14:	\$74,836	\$195,259	\$116,918
Per Capita Revenue:	\$58	\$101	\$72
Per Capita Expenditures:	\$37	\$97	\$62
Revenues over (under) Expenditures:	\$42,176	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	143.74%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$107,572	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$54	\$100	\$66

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,080	\$12,828	\$
Total Unrestricted Net Assets:	\$93,493	\$75,142	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$250,324	\$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

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:	\$95,000	\$136,167	\$6,510
Per Capita Debt:	\$22	\$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:	Moweaqua Community Fire Protection District	
Unit Code:	086/010/06	County: Shelby
Fiscal Year End:	5/31/2014	
Accounting Method:	Cash	
Appropriation or Budget:	\$85,924	
Equalized Assessed Valuation:	\$45,014,976	
Population:	1,800	
Employees:		
	Full Time:	
	Part Time:	26
	Salaries Paid:	\$17,714

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$210,799	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$117	\$93	\$56
Revenue Collected During FY 14:	\$94,808	\$194,484	\$133,529
Expenditures During FY 14:	\$64,274	\$195,259	\$116,918
Per Capita Revenue:	\$53	\$101	\$72
Per Capita Expenditures:	\$36	\$97	\$62
Revenues over (under) Expenditures:	\$30,534	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	375.48%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$241,333	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$96,024	\$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 YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$142,500	\$136,167	\$6,510
Per Capita Debt:	\$950	\$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: **Mt. Olive Fire Protection District**

Unit Code: **056/025/06** County: **Macoupin**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$256,430**

Equalized Assessed Valuation: **\$36,131,045**

Population: **3,379**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$13,354**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$250,775	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$74	\$93	\$56
Revenue Collected During FY 14:	\$275,544	\$194,484	\$133,529
Expenditures During FY 14:	\$187,019	\$195,259	\$116,918
Per Capita Revenue:	\$82	\$101	\$72
Per Capita Expenditures:	\$55	\$97	\$62
Revenues over (under) Expenditures:	\$88,525	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	181.43%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$339,300	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$100	\$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:	\$25,000	\$12,828	\$
Total Unrestricted Net Assets:	\$314,300	\$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:	\$666,656	\$136,167	\$6,510
Per Capita Debt:	\$22	\$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:	\$1,483,734	\$136,167	\$6,510
Per Capita Debt:	\$251	\$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:	\$167,500	\$136,167	\$6,510
Per Capita Debt:	\$67	\$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:	Murphysboro-Pomona-Somerset Fire Protection District	
Unit Code:	039/020/06	County: Jackson
Fiscal Year End:	6/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$408,120	
Equalized Assessed Valuation:	\$92,361,057	
Population:	7,970	
Employees:		
	Full Time:	
	Part Time:	27
	Salaries Paid:	\$46,420

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$1,043,210	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$131	\$93	\$56
Revenue Collected During FY 14:	\$212,828	\$194,484	\$133,529
Expenditures During FY 14:	\$141,873	\$195,259	\$116,918
Per Capita Revenue:	\$27	\$101	\$72
Per Capita Expenditures:	\$18	\$97	\$62
Revenues over (under) Expenditures:	\$70,955	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	785.33%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$1,114,165	\$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:	\$263,039	\$12,828	\$
Total Unrestricted Net Assets:	\$307,375	\$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:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$	\$93	\$56
Revenue Collected During FY 14:	\$65,082	\$194,484	\$133,529
Expenditures During FY 14:	\$8,722	\$195,259	\$116,918
Per Capita Revenue:	\$65	\$101	\$72
Per Capita Expenditures:	\$9	\$97	\$62
Revenues over (under) Expenditures:	\$56,360	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	646.18%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$56,360	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$56	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$56,360	\$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:	\$	\$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:	\$58,152	\$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: **Nauvoo Fire Protection District**

Unit Code: **034/050/06** County: **Hancock**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$562,518**

Equalized Assessed Valuation: **\$46,000,000**

Population: **2,500**

Employees:

 Full Time:

 Part Time: **28**

 Salaries Paid: **\$65,223**

Blended Component Units

Number Submitted = 2

NFPD EMS

NFPD INSURANCE

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$184,109	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$74	\$93	\$56
Revenue Collected During FY 14:	\$231,488	\$194,484	\$133,529
Expenditures During FY 14:	\$234,374	\$195,259	\$116,918
Per Capita Revenue:	\$93	\$101	\$72
Per Capita Expenditures:	\$94	\$97	\$62
Revenues over (under) Expenditures:	-\$2,886	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	77.32%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$181,223	\$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:	\$	\$10,273	\$
Total Unreserved Funds:	\$180,628	\$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 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:	\$134,001	\$136,167	\$6,510
Per Capita Debt:	\$45	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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: **New Douglas Fire Protection District**

Unit Code: **057/140/06** County: **Madison**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$164,404**

Equalized Assessed Valuation: **\$10,089,537**

Population: **875**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Number Submitted = 1

New Douglas Fire Protection District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$108,624	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$124	\$93	\$56
Revenue Collected During FY 14:	\$72,536	\$194,484	\$133,529
Expenditures During FY 14:	\$46,602	\$195,259	\$116,918
Per Capita Revenue:	\$83	\$101	\$72
Per Capita Expenditures:	\$53	\$97	\$62
Revenues over (under) Expenditures:	\$25,934	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	288.74%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$134,558	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$154	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$134,558	\$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:	\$69,756	\$136,167	\$6,510
Per Capita Debt:	\$220	\$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:	New Lenox Fire Protection District	
Unit Code:	099/100/06	County: Will
Fiscal Year End:	12/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$11,448,521	
Equalized Assessed Valuation:	\$1,139,780,924	
Population:	24,394	
Employees:		
	Full Time:	22
	Part Time:	12
	Salaries Paid:	\$1,411,190

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$5,372,908	\$2,838,068	\$1,571,758
Per Capita Beginning Fund Balance:	\$220	\$169	\$98
Revenue Collected During FY 14:	\$6,037,558	\$4,551,476	\$3,171,788
Expenditures During FY 14:	\$6,432,422	\$4,566,459	\$3,216,549
Per Capita Revenue:	\$248	\$235	\$200
Per Capita Expenditures:	\$264	\$243	\$211
Revenues over (under) Expenditures:	-\$394,864	-\$14,984	\$27,852
Ratio of Fund Balance to Expenditures:	80.99%	71.86%	50.39%
Ending Fund Balance for FY 14:	\$5,209,404	\$2,817,403	\$1,500,032
Per Capita Ending Fund Balance:	\$214	\$169	\$98

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$630,084	\$16,808	\$
Total Unreserved Funds:	\$4,579,320	\$72,585	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$630,084	\$541,114	\$106,144
Total Unrestricted Net Assets:	\$4,579,320	\$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:	\$604,819	\$1,868,405	\$333,548
Per Capita Debt:	\$25	\$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:	\$167,134	\$136,167	\$6,510
Per Capita Debt:	\$67	\$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: **Newark Fire Protection District**

Unit Code: **047/040/06** County: **Kendall**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$275,000**

Equalized Assessed Valuation: **\$73,516,501**

Population: **3,277**

Employees:

 Full Time:

 Part Time: **15**

 Salaries Paid: **\$64,980**

Blended Component Units

Number Submitted = 1

EMS

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$44,643	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$14	\$93	\$56
Revenue Collected During FY 14:	\$337,548	\$194,484	\$133,529
Expenditures During FY 14:	\$422,496	\$195,259	\$116,918
Per Capita Revenue:	\$103	\$101	\$72
Per Capita Expenditures:	\$129	\$97	\$62
Revenues over (under) Expenditures:	-\$84,948	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	20.47%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$86,505	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$26	\$100	\$66

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,828	\$
Total Unrestricted Net Assets:	\$86,505	\$75,142	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$176,310	\$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 RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Newman Fire Protection District**

Unit Code: 021/040/06 County: Douglas

Fiscal Year End: 5/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$65,010

Equalized Assessed Valuation: \$23,185,369

Population: 857

Employees:

 Full Time:

 Part Time: 25

 Salaries Paid: \$12,879

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$48,200	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$56	\$93	\$56
Revenue Collected During FY 14:	\$72,477	\$194,484	\$133,529
Expenditures During FY 14:	\$48,537	\$195,259	\$116,918
Per Capita Revenue:	\$85	\$101	\$72
Per Capita Expenditures:	\$57	\$97	\$62
Revenues over (under) Expenditures:	\$23,940	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	148.63%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$72,140	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$84	\$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:	\$72,140	\$75,142	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Newport Fire Protection District		
Unit Code:	049/100/06	County:	Lake
Fiscal Year End:	4/30/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,104,593		
Equalized Assessed Valuation:	\$191,072,848		
Population:	7,550		
Employees:			
Full Time:			4
Part Time:			47
Salaries Paid:			\$769,693

Blended Component Units	
Number Submitted =	1
Newport Township Firefighters Pension Fund	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$744,054	\$2,838,068	\$1,571,758
Per Capita Beginning Fund Balance:	\$99	\$169	\$98
Revenue Collected During FY 14:	\$1,526,801	\$4,551,476	\$3,171,788
Expenditures During FY 14:	\$2,954,772	\$4,566,459	\$3,216,549
Per Capita Revenue:	\$202	\$235	\$200
Per Capita Expenditures:	\$391	\$243	\$211
Revenues over (under) Expenditures:	-\$1,427,971	-\$14,984	\$27,852
Ratio of Fund Balance to Expenditures:	6.72%	71.86%	50.39%
Ending Fund Balance for FY 14:	\$198,475	\$2,817,403	\$1,500,032
Per Capita Ending Fund Balance:	\$26	\$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:	\$516,902	\$541,114	\$106,144
Total Unrestricted Net Assets:	-\$318,427	\$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:	\$847,137	\$1,868,405	\$333,548
Per Capita Debt:	\$112	\$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:	\$191,176	\$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:	\$	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Nokomis Area Fire Protection District**

Unit Code: **068/015/06** County: **Montgomery**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$477,345**

Equalized Assessed Valuation: **\$34,599,819**

Population: **3,260**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$1,040**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$304,521	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$93	\$93	\$56
Revenue Collected During FY 14:	\$113,334	\$194,484	\$133,529
Expenditures During FY 14:	\$78,662	\$195,259	\$116,918
Per Capita Revenue:	\$35	\$101	\$72
Per Capita Expenditures:	\$24	\$97	\$62
Revenues over (under) Expenditures:	\$34,672	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	431.46%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$339,397	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$104	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$23,277	\$10,273	\$
Total Unreserved Funds:	\$316,120	\$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:	\$179,901	\$136,167	\$6,510
Per Capita Debt:	\$55	\$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:	\$2,424,807	\$1,868,405	\$333,548
Per Capita Debt:	\$145	\$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:	\$297,188	\$1,868,405	\$333,548
Per Capita Debt:	\$19	\$81	\$25
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **North Calhoun Fire Protection District**

Unit Code: **007/015/06** County: **Calhoun**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$25,490**

Equalized Assessed Valuation: **\$16,186,565**

Population: **2,200**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$22,933	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$10	\$93	\$56
Revenue Collected During FY 14:	\$27,543	\$194,484	\$133,529
Expenditures During FY 14:	\$17,084	\$195,259	\$116,918
Per Capita Revenue:	\$13	\$101	\$72
Per Capita Expenditures:	\$8	\$97	\$62
Revenues over (under) Expenditures:	\$10,459	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	195.46%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$33,392	\$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:	\$33,392	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$276,366	\$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:	\$	\$3,878	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$3,008	\$
Expenditures During FY 14:	\$	\$4,744	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$1,737	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3.02%	0.00%
Ending Retained Earnings for FY 14:	\$	\$2,141	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$4,723,016	\$1,868,405	\$333,548
Per Capita Debt:	\$166	\$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: **North Park Fire Protection District**

Unit Code: **101/060/06** County: **Winnebago**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,490,500**

Equalized Assessed Valuation: **\$170,135,760**

Population: **15,500**

Employees:

 Full Time: **1**

 Part Time: **75**

 Salaries Paid: **\$293,009**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$278,791	\$2,838,068	\$1,571,758
Per Capita Beginning Fund Balance:	\$18	\$169	\$98
Revenue Collected During FY 14:	\$885,470	\$4,551,476	\$3,171,788
Expenditures During FY 14:	\$1,104,271	\$4,566,459	\$3,216,549
Per Capita Revenue:	\$57	\$235	\$200
Per Capita Expenditures:	\$71	\$243	\$211
Revenues over (under) Expenditures:	-\$218,801	-\$14,984	\$27,852
Ratio of Fund Balance to Expenditures:	16.53%	71.86%	50.39%
Ending Fund Balance for FY 14:	\$182,490	\$2,817,403	\$1,500,032
Per Capita Ending Fund Balance:	\$12	\$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:	\$178,290	\$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:	\$4,200	\$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: **North Pike Fire Protection District**

Unit Code: **075/045/06** County: **Pike**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$75,000**

Equalized Assessed Valuation: **\$14,164,604**

Population: **600**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$38,091	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$63	\$93	\$56
Revenue Collected During FY 14:	\$77,009	\$194,484	\$133,529
Expenditures During FY 14:	\$74,189	\$195,259	\$116,918
Per Capita Revenue:	\$128	\$101	\$72
Per Capita Expenditures:	\$124	\$97	\$62
Revenues over (under) Expenditures:	\$2,820	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	55.14%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$40,911	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$68	\$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:	\$281,351	\$136,167	\$6,510
Per Capita Debt:	\$469	\$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:	\$72,895	\$136,167	\$6,510
Per Capita Debt:	\$91	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$47,364	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$10	\$93	\$56
Revenue Collected During FY 14:	\$131,454	\$194,484	\$133,529
Expenditures During FY 14:	\$131,298	\$195,259	\$116,918
Per Capita Revenue:	\$27	\$101	\$72
Per Capita Expenditures:	\$27	\$97	\$62
Revenues over (under) Expenditures:	\$156	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	36.19%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$47,520	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$10	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$43,520	\$10,273	\$
Total Unreserved Funds:	\$4,000	\$75,231	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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:	\$	\$136,167	\$6,510
Per Capita Debt:	\$	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$	\$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: **Northwest Fire Protection District**

Unit Code: **101/070/06** County: **Winnebago**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$737,000**

Equalized Assessed Valuation: **\$56,193,668**

Population: **3,000**

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:	\$713,682	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$238	\$93	\$56
Revenue Collected During FY 14:	\$268,879	\$194,484	\$133,529
Expenditures During FY 14:	\$331,985	\$195,259	\$116,918
Per Capita Revenue:	\$90	\$101	\$72
Per Capita Expenditures:	\$111	\$97	\$62
Revenues over (under) Expenditures:	-\$63,106	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	202.55%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$672,441	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$224	\$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:	\$672,441	\$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:	Northwest Homer Fire Protection District	
Unit Code:	099/110/06	County: Will
Fiscal Year End:	5/31/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$8,793,920	
Equalized Assessed Valuation:	\$495,619,874	
Population:	14,500	
Employees:		
	Full Time:	10
	Part Time:	21
	Salaries Paid:	\$1,397,838

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$1,576,148	\$2,838,068	\$1,571,758
Per Capita Beginning Fund Balance:	\$109	\$169	\$98
Revenue Collected During FY 14:	\$2,555,468	\$4,551,476	\$3,171,788
Expenditures During FY 14:	\$2,774,775	\$4,566,459	\$3,216,549
Per Capita Revenue:	\$176	\$235	\$200
Per Capita Expenditures:	\$191	\$243	\$211
Revenues over (under) Expenditures:	-\$219,307	-\$14,984	\$27,852
Ratio of Fund Balance to Expenditures:	49.64%	71.86%	50.39%
Ending Fund Balance for FY 14:	\$1,377,341	\$2,817,403	\$1,500,032
Per Capita Ending Fund Balance:	\$95	\$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:	\$25,206	\$541,114	\$106,144
Total Unrestricted Net Assets:	\$1,352,135	\$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:	\$621,136	\$136,167	\$6,510
Per Capita Debt:	\$65	\$59	\$2
General Obligation Debt over EAV:	0.43%	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:	Norwood Park Fire Protection District	
Unit Code:	016/190/06	County: Cook
Fiscal Year End:	6/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$6,369,308	
Equalized Assessed Valuation:	\$637,202,716	
Population:	23,184	
Employees:		
	Full Time:	26
	Part Time:	7
	Salaries Paid:	\$2,441,376

Blended Component Units
Number Submitted = 1
Fire Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$3,887,890	\$2,838,068	\$1,571,758
Per Capita Beginning Fund Balance:	\$168	\$169	\$98
Revenue Collected During FY 14:	\$4,997,334	\$4,551,476	\$3,171,788
Expenditures During FY 14:	\$4,891,405	\$4,566,459	\$3,216,549
Per Capita Revenue:	\$216	\$235	\$200
Per Capita Expenditures:	\$211	\$243	\$211
Revenues over (under) Expenditures:	\$105,929	-\$14,984	\$27,852
Ratio of Fund Balance to Expenditures:	81.65%	71.86%	50.39%
Ending Fund Balance for FY 14:	\$3,993,819	\$2,817,403	\$1,500,032
Per Capita Ending Fund Balance:	\$172	\$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:	\$3,117,107	\$541,114	\$106,144
Total Unrestricted Net Assets:	-\$784,742	\$2,099,418	\$1,213,187



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$291,562	\$1,868,405	\$333,548
Per Capita Debt:	\$64	\$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:	\$2,681,286	\$1,868,405	\$333,548
Per Capita Debt:	\$536	\$81	\$25
General Obligation Debt over EAV:	1.12%	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:	\$9,313	\$136,167	\$6,510
Per Capita Debt:	\$10	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$22,000	\$136,167	\$6,510
Per Capita Debt:	\$15	\$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: **Oakwood Fire Protection District**

Unit Code: **092/090/06** County: **Vermilion**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$74,510**

Equalized Assessed Valuation: **\$22,853,251**

Population: **3,500**

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:	\$254,867	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$73	\$93	\$56
Revenue Collected During FY 14:	\$74,248	\$194,484	\$133,529
Expenditures During FY 14:	\$41,292	\$195,259	\$116,918
Per Capita Revenue:	\$21	\$101	\$72
Per Capita Expenditures:	\$12	\$97	\$62
Revenues over (under) Expenditures:	\$32,956	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	697.04%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$287,823	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$82	\$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:	\$287,824	\$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: **Oblong Fire Protection District**

Unit Code: 017/040/06 County: Crawford

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$129,750

Equalized Assessed Valuation: \$35,605,908

Population: 2,789

Employees:

 Full Time:

 Part Time: 26

 Salaries Paid: \$24,959

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$79,333	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$28	\$93	\$56
Revenue Collected During FY 14:	\$159,129	\$194,484	\$133,529
Expenditures During FY 14:	\$72,878	\$195,259	\$116,918
Per Capita Revenue:	\$57	\$101	\$72
Per Capita Expenditures:	\$26	\$97	\$62
Revenues over (under) Expenditures:	\$86,251	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	227.21%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$165,584	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$59	\$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:	\$11,750	\$12,828	\$
Total Unrestricted Net Assets:	\$153,832	\$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: **Octavia Fire Protection District**

Unit Code: 064/150/06 County: Mclean

Fiscal Year End: 6/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$808,706

Equalized Assessed Valuation: \$378,313

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:	\$492,188	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$492	\$93	\$56
Revenue Collected During FY 14:	\$456,837	\$194,484	\$133,529
Expenditures During FY 14:	\$346,798	\$195,259	\$116,918
Per Capita Revenue:	\$457	\$101	\$72
Per Capita Expenditures:	\$347	\$97	\$62
Revenues over (under) Expenditures:	\$110,039	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	173.65%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$602,227	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$602	\$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:	\$602,227	\$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:	\$93,330	\$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

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

Local Government Profile

Unit Name: **Odell Fire Protection District**

Unit Code: 053/070/06 County: Livingston

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: \$303,300

Equalized Assessed Valuation: \$40,433,843

Population: 1,030

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:	\$352,733	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$342	\$93	\$56
Revenue Collected During FY 14:	\$192,596	\$194,484	\$133,529
Expenditures During FY 14:	\$90,396	\$195,259	\$116,918
Per Capita Revenue:	\$187	\$101	\$72
Per Capita Expenditures:	\$88	\$97	\$62
Revenues over (under) Expenditures:	\$102,200	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	503.27%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$454,933	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$442	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$454,934	\$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: **Odin Fire Protection District**

Unit Code: 058/040/06 County: Marion

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: \$347,000

Equalized Assessed Valuation: \$14,844,123

Population: 2,284

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:	\$44,545	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$20	\$93	\$56
Revenue Collected During FY 14:	\$111,234	\$194,484	\$133,529
Expenditures During FY 14:	\$92,957	\$195,259	\$116,918
Per Capita Revenue:	\$49	\$101	\$72
Per Capita Expenditures:	\$41	\$97	\$62
Revenues over (under) Expenditures:	\$18,277	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	67.58%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$62,822	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$28	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$62,822	\$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:	\$1,545,000	\$136,167	\$6,510
Per Capita Debt:	\$59	\$59	\$2
General Obligation Debt over EAV:	0.76%	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: **Ogle-Lee Fire Protection District**

Unit Code: **071/070/06** County: **Ogle**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$508,200**

Equalized Assessed Valuation: **\$110,977,423**

Population: **3,500**

Employees:

Full Time:

Part Time: **72**

Salaries Paid: **\$76,396**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$110,951	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$32	\$93	\$56
Revenue Collected During FY 14:	\$383,485	\$194,484	\$133,529
Expenditures During FY 14:	\$283,763	\$195,259	\$116,918
Per Capita Revenue:	\$110	\$101	\$72
Per Capita Expenditures:	\$81	\$97	\$62
Revenues over (under) Expenditures:	\$99,722	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	74.24%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$210,673	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$60	\$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:	-\$20,561	\$12,828	\$
Total Unrestricted Net Assets:	\$191,302	\$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 RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$20,000	\$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 RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$158,596	\$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:	\$12,300	\$136,167	\$6,510
Per Capita Debt:	\$51	\$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: **Onarga Fire Protection District**

Unit Code: 038/150/06 County: Iroquois

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$287,100

Equalized Assessed Valuation: \$20,121,878

Population: 1,350

Employees:

 Full Time: 26

 Part Time:

 Salaries Paid: \$10,002

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$152,929	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$113	\$93	\$56
Revenue Collected During FY 14:	\$89,174	\$194,484	\$133,529
Expenditures During FY 14:	\$89,854	\$195,259	\$116,918
Per Capita Revenue:	\$66	\$101	\$72
Per Capita Expenditures:	\$67	\$97	\$62
Revenues over (under) Expenditures:	-\$680	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	169.44%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$152,249	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$113	\$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:	\$192,529	\$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 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: **Orchardville Fire Protection District**

Unit Code: **096/025/06** County: **Wayne**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$276,000**

Equalized Assessed Valuation: **\$5,479,204**

Population: **1,200**

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$54,492	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$45	\$93	\$56
Revenue Collected During FY 14:	\$27,876	\$194,484	\$133,529
Expenditures During FY 14:	\$29,376	\$195,259	\$116,918
Per Capita Revenue:	\$23	\$101	\$72
Per Capita Expenditures:	\$24	\$97	\$62
Revenues over (under) Expenditures:	-\$1,500	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	180.39%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$52,992	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$44	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$52,993	\$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

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

Local Government Profile

Unit Name:	Oregon Fire Protection District		
Unit Code:	071/075/06	County:	Ogle
Fiscal Year End:	4/30/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,145,950		
Equalized Assessed Valuation:	\$122,758,230		
Population:	5,000		
Employees:			
	Full Time:		
	Part Time:	29	
	Salaries Paid:	\$68,230	

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$905,184	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$181	\$93	\$56
Revenue Collected During FY 14:	\$441,130	\$194,484	\$133,529
Expenditures During FY 14:	\$414,674	\$195,259	\$116,918
Per Capita Revenue:	\$88	\$101	\$72
Per Capita Expenditures:	\$83	\$97	\$62
Revenues over (under) Expenditures:	\$26,456	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	224.64%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$931,540	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$186	\$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:	\$931,540	\$75,142	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$255,850	\$136,167	\$6,510
Per Capita Debt:	\$51	\$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:	\$1,285,633	\$136,167	\$6,510
Per Capita Debt:	\$214	\$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:	\$31,249,031	\$1,868,405	\$333,548
Per Capita Debt:	\$474	\$81	\$25
General Obligation Debt over EAV:	0.10%	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:	\$74,952	\$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 RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$7,113,297	\$1,868,405	\$333,548
Per Capita Debt:	\$119	\$81	\$25
General Obligation Debt over EAV:	0.56%	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:	\$111,148	\$136,167	\$6,510
Per Capita Debt:	\$44	\$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: **Owaneco Fire Protection District**

Unit Code: 011/040/06 County: Christian

Fiscal Year End: 6/30/2014

Accounting Method: Cash

Appropriation or Budget: \$168,572

Equalized Assessed Valuation: \$13,577,809

Population: 14,000

Employees:

 Full Time:

 Part Time: 17

 Salaries Paid: \$8,822

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$112,596	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$8	\$93	\$56
Revenue Collected During FY 14:	\$55,925	\$194,484	\$133,529
Expenditures During FY 14:	\$75,757	\$195,259	\$116,918
Per Capita Revenue:	\$4	\$101	\$72
Per Capita Expenditures:	\$5	\$97	\$62
Revenues over (under) Expenditures:	-\$19,832	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	122.45%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$92,764	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$7	\$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: **Oxford Fire Protection District**

Unit Code: **037/100/06** County: **Henry**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$130,400**

Equalized Assessed Valuation: **\$24,954,521**

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:	\$70,192	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$47	\$93	\$56
Revenue Collected During FY 14:	\$104,183	\$194,484	\$133,529
Expenditures During FY 14:	\$75,166	\$195,259	\$116,918
Per Capita Revenue:	\$69	\$101	\$72
Per Capita Expenditures:	\$50	\$97	\$62
Revenues over (under) Expenditures:	\$29,017	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	131.99%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$99,209	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$66	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$99,209	\$75,231	\$

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$62,849	\$136,167	\$6,510
Per Capita Debt:	\$42	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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