





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Outstanding Debt for FY 14:	\$187,500	\$1,868,405	\$333,548
Per Capita Debt:	\$11	\$81	\$25
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

**Enterprise Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	\$933,210	\$1,868,405	\$333,548
Per Capita Debt:	\$39	\$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**

<b>Unit Name:</b>	<b>Palos Heights Fire Protection District</b>	
<b>Unit Code:</b>	016/260/06	<b>County:</b> Cook
<b>Fiscal Year End:</b>	12/31/2014	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$4,506,182	
<b>Equalized Assessed Valuation:</b>	\$334,647,984	
<b>Population:</b>	12,590	
<b>Employees:</b>		
	<b>Full Time:</b>	22
	<b>Part Time:</b>	2
	<b>Salaries Paid:</b>	\$1,888,677

<b>Blended Component Units</b>
Number Submitted = 1
Palos Heights Firefighters' Pension Fund

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$1,104,567	\$2,838,068	\$1,571,758
Per Capita Beginning Fund Balance:	\$88	\$169	\$98
Revenue Collected During FY 14:	\$3,578,742	\$4,551,476	\$3,171,788
Expenditures During FY 14:	\$3,406,691	\$4,566,459	\$3,216,549
Per Capita Revenue:	\$284	\$235	\$200
Per Capita Expenditures:	\$271	\$243	\$211
Revenues over (under) Expenditures:	\$172,051	-\$14,984	\$27,852
Ratio of Fund Balance to Expenditures:	40.47%	71.86%	50.39%
Ending Fund Balance for FY 14:	\$1,378,743	\$2,817,403	\$1,500,032
Per Capita Ending Fund Balance:	\$110	\$169	\$98

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$1,508,224	\$541,114	\$106,144
Total Unrestricted Net Assets:	-\$313,785	\$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:	\$421,404	\$1,868,405	\$333,548
Per Capita Debt:	\$33	\$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: **Papineau Fire Protection District**

Unit Code: **038/160/06** County: **Iroquois**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$83,000**

Equalized Assessed Valuation: **\$7,754,774**

Population: **720**

Employees:

    Full Time:

    Part Time: **14**

    Salaries Paid: **\$4,180**

**Blended Component Units**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$7,569	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$11	\$93	\$56
Revenue Collected During FY 14:	\$38,073	\$194,484	\$133,529
Expenditures During FY 14:	\$64,635	\$195,259	\$116,918
Per Capita Revenue:	\$53	\$101	\$72
Per Capita Expenditures:	\$90	\$97	\$62
Revenues over (under) Expenditures:	-\$26,562	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	26.97%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$17,434	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$24	\$100	\$66

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	\$60,731	\$136,167	\$6,510
Per Capita Debt:	\$84	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$258	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$724	\$
Expenditures During FY 14:	\$	\$757	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$33	\$
Ratio 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: **Paris Fire Protection District**

Unit Code: **023/060/06** County: **Edgar**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$599,722**

Equalized Assessed Valuation: **\$95,521,671**

Population: **6,000**

Employees:

    Full Time:

    Part Time: **78**

    Salaries Paid: **\$15,808**

**Blended Component Units**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$218,723	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$36	\$93	\$56
Revenue Collected During FY 14:	\$346,032	\$194,484	\$133,529
Expenditures During FY 14:	\$308,949	\$195,259	\$116,918
Per Capita Revenue:	\$58	\$101	\$72
Per Capita Expenditures:	\$51	\$97	\$62
Revenues over (under) Expenditures:	\$37,083	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	82.80%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$255,806	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$43	\$100	\$66

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$255,806	\$75,231	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	\$111,406	\$136,167	\$6,510
Per Capita Debt:	\$72	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$258	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$724	\$
Expenditures During FY 14:	\$	\$757	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$33	\$
Ratio 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: **Paw Paw Fire Protection District**

Unit Code: **052/070/06** County: **Lee**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$247,500**

Equalized Assessed Valuation: **\$48,538,208**

Population: **1,298**

Employees:

    Full Time:

    Part Time: **43**

    Salaries Paid: **\$31,724**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$243,106	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$187	\$93	\$56
Revenue Collected During FY 14:	\$211,886	\$194,484	\$133,529
Expenditures During FY 14:	\$442,245	\$195,259	\$116,918
Per Capita Revenue:	\$163	\$101	\$72
Per Capita Expenditures:	\$341	\$97	\$62
Revenues over (under) Expenditures:	-\$230,359	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	2.88%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$12,748	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$10	\$100	\$66

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$12,828	\$
Total Unrestricted Net Assets:	\$12,748	\$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:	\$100,000	\$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:	\$281,672	\$136,167	\$6,510
Per Capita Debt:	\$104	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$291,724	\$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 YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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





# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Pecatonica Fire Protection District	
<b>Unit Code:</b>	101/080/06	<b>County:</b> Winnebago
<b>Fiscal Year End:</b>	4/30/2014	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$1,003,900	
<b>Equalized Assessed Valuation:</b>	\$99,244,193	
<b>Population:</b>	4,500	
<b>Employees:</b>		
	<b>Full Time:</b>	1
	<b>Part Time:</b>	39
	<b>Salaries Paid:</b>	\$151,833

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$484,313	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$108	\$93	\$56
Revenue Collected During FY 14:	\$677,145	\$194,484	\$133,529
Expenditures During FY 14:	\$732,542	\$195,259	\$116,918
Per Capita Revenue:	\$150	\$101	\$72
Per Capita Expenditures:	\$163	\$97	\$62
Revenues over (under) Expenditures:	-\$55,397	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	58.55%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$428,916	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$95	\$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:	\$428,916	\$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:	\$37,044	\$136,167	\$6,510
Per Capita Debt:	\$8	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

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





# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$34,969	\$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**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$200,000	\$1,868,405	\$333,548
Per Capita Debt:	\$29	\$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: **Pesotum Fire Protection District**

Unit Code: **010/100/06** County: **Champaign**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$80,500**

Equalized Assessed Valuation: **\$28,375,282**

Population: **692**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$78,554	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$114	\$93	\$56
Revenue Collected During FY 14:	\$90,180	\$194,484	\$133,529
Expenditures During FY 14:	\$39,754	\$195,259	\$116,918
Per Capita Revenue:	\$130	\$101	\$72
Per Capita Expenditures:	\$57	\$97	\$62
Revenues over (under) Expenditures:	\$50,426	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	324.45%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$128,980	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$186	\$100	\$66

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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: **Petersburg Community Fire Protection District**

Unit Code: **065/030/06** County: **Menard**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$731,375**

Equalized Assessed Valuation: **\$74,465,073**

Population: **24,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$60,845	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$3	\$93	\$56
Revenue Collected During FY 14:	\$216,671	\$194,484	\$133,529
Expenditures During FY 14:	\$348,901	\$195,259	\$116,918
Per Capita Revenue:	\$9	\$101	\$72
Per Capita Expenditures:	\$15	\$97	\$62
Revenues over (under) Expenditures:	-\$132,230	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	20.93%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$73,015	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$3	\$100	\$66

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$26,000	\$10,273	\$
Total Unreserved Funds:	\$47,014	\$75,231	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	\$475,000	\$136,167	\$6,510
Per Capita Debt:	\$20	\$59	\$2
General Obligation Debt over EAV:	0.64%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$258	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$724	\$
Expenditures During FY 14:	\$	\$757	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$33	\$
Ratio 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: **Philo Fire Protection District**

Unit Code: 010/110/06      County: Champaign

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: \$161,850

Equalized Assessed Valuation: \$52,493,083

Population: 1,800

Employees:

    Full Time:

    Part Time:

    Salaries Paid: \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$93,485	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$52	\$93	\$56
Revenue Collected During FY 14:	\$256,069	\$194,484	\$133,529
Expenditures During FY 14:	\$229,652	\$195,259	\$116,918
Per Capita Revenue:	\$142	\$101	\$72
Per Capita Expenditures:	\$128	\$97	\$62
Revenues over (under) Expenditures:	\$26,417	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	52.21%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$119,902	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$67	\$100	\$66

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$119,902	\$75,231	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	\$240,257	\$136,167	\$6,510
Per Capita Debt:	\$133	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$258	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$724	\$
Expenditures During FY 14:	\$	\$757	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$33	\$
Ratio 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: **Pilot Twp Fire Protection District**

Unit Code: **046/130/06** County: **Kankakee**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$867,120**

Equalized Assessed Valuation: **\$60,882,235**

Population: **3,800**

Employees:

    Full Time:

    Part Time: **32**

    Salaries Paid: **\$22,838**

**Blended Component Units**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$426,607	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$112	\$93	\$56
Revenue Collected During FY 14:	\$409,912	\$194,484	\$133,529
Expenditures During FY 14:	\$360,369	\$195,259	\$116,918
Per Capita Revenue:	\$108	\$101	\$72
Per Capita Expenditures:	\$95	\$97	\$62
Revenues over (under) Expenditures:	\$49,543	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	132.13%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$476,150	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$125	\$100	\$66

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$476,150	\$75,231	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	\$822,969	\$136,167	\$6,510
Per Capita Debt:	\$217	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$258	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$724	\$
Expenditures During FY 14:	\$	\$757	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$33	\$
Ratio 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:	\$71,200	\$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:	\$	\$1,868,405	\$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: **Piper City Fire Protection District**

Unit Code: **027/030/06** County: **Ford**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$99,325**

Equalized Assessed Valuation: **\$25,229,631**

Population: **1,120**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$27,351	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$24	\$93	\$56
Revenue Collected During FY 14:	\$85,953	\$194,484	\$133,529
Expenditures During FY 14:	\$85,725	\$195,259	\$116,918
Per Capita Revenue:	\$77	\$101	\$72
Per Capita Expenditures:	\$77	\$97	\$62
Revenues over (under) Expenditures:	\$228	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	32.17%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$27,579	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$25	\$100	\$66

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$12,828	\$
Total Unrestricted Net Assets:	\$27,579	\$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:	\$61,793	\$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 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:	Plainfield Fire Protection District		
Unit Code:	099/120/06	County:	Will
Fiscal Year End:	4/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$38,966,956		
Equalized Assessed Valuation:	\$1,404,220,788		
Population:	45,000		
Employees:			
Full Time:	62		
Part Time:	56		
Salaries Paid:	\$7,219,091		

#### 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:	\$13,353,606	\$2,838,068	\$1,571,758
Per Capita Beginning Fund Balance:	\$297	\$169	\$98
Revenue Collected During FY 14:	\$14,772,996	\$4,551,476	\$3,171,788
Expenditures During FY 14:	\$15,023,818	\$4,566,459	\$3,216,549
Per Capita Revenue:	\$328	\$235	\$200
Per Capita Expenditures:	\$334	\$243	\$211
Revenues over (under) Expenditures:	-\$250,822	-\$14,984	\$27,852
Ratio of Fund Balance to Expenditures:	88.33%	71.86%	50.39%
Ending Fund Balance for FY 14:	\$13,270,227	\$2,817,403	\$1,500,032
Per Capita Ending Fund Balance:	\$295	\$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:	\$3,211,765	\$541,114	\$106,144
Total Unrestricted Net Assets:	\$14,243,928	\$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:	\$21,919,304	\$1,868,405	\$333,548
Per Capita Debt:	\$487	\$81	\$25
General Obligation Debt over EAV:	0.64%	0.09%	0.00%

**Enterprise Funds**

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Pleasant Hill Fire Protection District**

Unit Code: **075/050/06** County: **Pike**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$69,789**

Equalized Assessed Valuation: **\$19,910,474**

Population: **2,100**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

**Blended Component Units**

--

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$9,942	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$5	\$93	\$56
Revenue Collected During FY 14:	\$94,775	\$194,484	\$133,529
Expenditures During FY 14:	\$69,789	\$195,259	\$116,918
Per Capita Revenue:	\$45	\$101	\$72
Per Capita Expenditures:	\$33	\$97	\$62
Revenues over (under) Expenditures:	\$24,986	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	50.05%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$34,928	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$17	\$100	\$66

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$35,923	\$75,231	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	\$100,996	\$136,167	\$6,510
Per Capita Debt:	\$48	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

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





# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Pleasantview Fire Protection District	
<b>Unit Code:</b>	016/280/06	<b>County:</b> Cook
<b>Fiscal Year End:</b>	6/30/2014	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$13,674,615	
<b>Equalized Assessed Valuation:</b>	\$1,220,587,367	
<b>Population:</b>	19,000	
<b>Employees:</b>		
	<b>Full Time:</b>	53
	<b>Part Time:</b>	6
	<b>Salaries Paid:</b>	\$6,632,978

Blended Component Units
Number Submitted = 1
Fire Fighters' Pension Fund

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$643,446	\$2,838,068	\$1,571,758
Per Capita Beginning Fund Balance:	\$34	\$169	\$98
Revenue Collected During FY 14:	\$11,249,935	\$4,551,476	\$3,171,788
Expenditures During FY 14:	\$10,660,909	\$4,566,459	\$3,216,549
Per Capita Revenue:	\$592	\$235	\$200
Per Capita Expenditures:	\$561	\$243	\$211
Revenues over (under) Expenditures:	\$589,026	-\$14,984	\$27,852
Ratio of Fund Balance to Expenditures:	5.24%	71.86%	50.39%
Ending Fund Balance for FY 14:	\$558,539	\$2,817,403	\$1,500,032
Per Capita Ending Fund Balance:	\$29	\$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:	\$273,367	\$541,114	\$106,144
Total Unrestricted Net Assets:	-\$2,603,561	\$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:	\$258,927	\$1,868,405	\$333,548
Per Capita Debt:	\$14	\$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:	\$177,972	\$136,167	\$6,510
Per Capita Debt:	\$229	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$258	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$724	\$
Expenditures During FY 14:	\$	\$757	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$33	\$
Ratio 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: **Point Fire Protection District**

Unit Code: **007/020/06** County: **Calhoun**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$387,500**

Equalized Assessed Valuation: **\$16,096,854**

Population: **1,066**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$106,715	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$100	\$93	\$56
Revenue Collected During FY 14:	\$47,673	\$194,484	\$133,529
Expenditures During FY 14:	\$68,991	\$195,259	\$116,918
Per Capita Revenue:	\$45	\$101	\$72
Per Capita Expenditures:	\$65	\$97	\$62
Revenues over (under) Expenditures:	-\$21,318	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	123.78%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$85,397	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$80	\$100	\$66

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$85,397	\$75,231	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

<b>Unit Name:</b>	Polo Fire Protection District	
<b>Unit Code:</b>	071/080/06	<b>County:</b> Ogle
<b>Fiscal Year End:</b>	4/30/2014	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$1,026,070	
<b>Equalized Assessed Valuation:</b>	\$74,687,464	
<b>Population:</b>	6,300	
<b>Employees:</b>		
	<b>Full Time:</b>	
	<b>Part Time:</b>	28
	<b>Salaries Paid:</b>	\$45,868

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$256,011	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$41	\$93	\$56
Revenue Collected During FY 14:	\$682,229	\$194,484	\$133,529
Expenditures During FY 14:	\$814,503	\$195,259	\$116,918
Per Capita Revenue:	\$108	\$101	\$72
Per Capita Expenditures:	\$129	\$97	\$62
Revenues over (under) Expenditures:	-\$132,274	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	21.33%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$173,737	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$28	\$100	\$66

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$173,737	\$75,231	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	\$65,800	\$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 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: **Powerton Fire Protection District**

Unit Code: **090/150/06** County: **Tazewell**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$308,772**

Equalized Assessed Valuation: **\$15,510,991**

Population: **100**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$3,889	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$39	\$93	\$56
Revenue Collected During FY 14:	\$305,467	\$194,484	\$133,529
Expenditures During FY 14:	\$309,218	\$195,259	\$116,918
Per Capita Revenue:	\$3,055	\$101	\$72
Per Capita Expenditures:	\$3,092	\$97	\$62
Revenues over (under) Expenditures:	-\$3,751	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	0.04%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$138	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$1	\$100	\$66

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$12,828	\$
Total Unrestricted Net Assets:	\$138	\$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: **Prairie Fire Protection District**

Unit Code: **057/155/06** County: **Madison**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$108,900**

Equalized Assessed Valuation: **\$27,284,570**

Population: **1,200**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$93,570	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$78	\$93	\$56
Revenue Collected During FY 14:	\$89,980	\$194,484	\$133,529
Expenditures During FY 14:	\$87,189	\$195,259	\$116,918
Per Capita Revenue:	\$75	\$101	\$72
Per Capita Expenditures:	\$73	\$97	\$62
Revenues over (under) Expenditures:	\$2,791	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	110.52%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$96,361	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$80	\$100	\$66

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$96,361	\$75,231	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	\$53,457	\$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 YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$577,274	\$136,167	\$6,510
Per Capita Debt:	\$13	\$59	\$2
General Obligation Debt over EAV:	1.27%	0.07%	0.00%

#### Enterprise Funds

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





# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$19,704	\$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 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:** Prophetstown Fire Protection District

**Unit Code:** 098/040/06      **County:** Whiteside

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

**Accounting Method:** Cash

**Appropriation or Budget:** \$496,700

**Equalized Assessed Valuation:** \$59,590,096

**Population:** 4,000

**Employees:**

**Full Time:**

**Part Time:** 12

**Salaries Paid:** \$163,753

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$332,404	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$83	\$93	\$56
Revenue Collected During FY 14:	\$556,843	\$194,484	\$133,529
Expenditures During FY 14:	\$381,210	\$195,259	\$116,918
Per Capita Revenue:	\$139	\$101	\$72
Per Capita Expenditures:	\$95	\$97	\$62
Revenues over (under) Expenditures:	\$175,633	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	133.27%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$508,037	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$127	\$100	\$66

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$508,036	\$75,231	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	\$846,177	\$1,868,405	\$333,548
Per Capita Debt:	\$52	\$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

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

#### Local Government Profile

Unit Name: **Q.E.M. Fire Protection District**

Unit Code: **042/010/06** County: **Jersey**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$265,100**

Equalized Assessed Valuation: **\$70,123,755**

Population: **4,500**

Employees:

    Full Time:

    Part Time: **1**

    Salaries Paid: **\$1,528**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$46,657	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$10	\$93	\$56
Revenue Collected During FY 14:	\$290,183	\$194,484	\$133,529
Expenditures During FY 14:	\$159,273	\$195,259	\$116,918
Per Capita Revenue:	\$64	\$101	\$72
Per Capita Expenditures:	\$35	\$97	\$62
Revenues over (under) Expenditures:	\$130,910	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	45.56%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$72,568	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$16	\$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:	\$104,585	\$75,142	\$



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$542,160	\$136,167	\$6,510
Per Capita Debt:	\$120	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$258	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$724	\$
Expenditures During FY 14:	\$	\$757	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$33	\$
Ratio 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:	\$410,000	\$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 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:	\$175,000	\$136,167	\$6,510
Per Capita Debt:	\$19	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Raymond Fire Protection District**

Unit Code: **068/020/06** County: **Montgomery**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$167,150**

Equalized Assessed Valuation: **\$39,253,712**

Population: **1,200**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$57,066	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$48	\$93	\$56
Revenue Collected During FY 14:	\$155,058	\$194,484	\$133,529
Expenditures During FY 14:	\$98,669	\$195,259	\$116,918
Per Capita Revenue:	\$129	\$101	\$72
Per Capita Expenditures:	\$82	\$97	\$62
Revenues over (under) Expenditures:	\$56,389	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	114.99%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$113,455	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$95	\$100	\$66

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$748	\$12,828	\$
Total Unrestricted Net Assets:	\$112,707	\$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: **Reading Fire Protection District**

Unit Code: **053/075/06** County: **Livingston**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$79,400**

Equalized Assessed Valuation: **\$45,534,376**

Population: **4,500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$150,346	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$33	\$93	\$56
Revenue Collected During FY 14:	\$78,147	\$194,484	\$133,529
Expenditures During FY 14:	\$38,154	\$195,259	\$116,918
Per Capita Revenue:	\$17	\$101	\$72
Per Capita Expenditures:	\$8	\$97	\$62
Revenues over (under) Expenditures:	\$39,993	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	498.87%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$190,339	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$42	\$100	\$66

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$23,168	\$12,828	\$
Total Unrestricted Net Assets:	\$167,171	\$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**

<b>Unit Name:</b>	Reddick Fire Protection District		
<b>Unit Code:</b>	053/085/06	<b>County:</b>	Livingston
<b>Fiscal Year End:</b>	4/30/2014		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$350,950		
<b>Equalized Assessed Valuation:</b>	\$10,421,805		
<b>Population:</b>	750		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	21	
	<b>Salaries Paid:</b>	\$4,250	

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$283,208	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$378	\$93	\$56
Revenue Collected During FY 14:	\$211,496	\$194,484	\$133,529
Expenditures During FY 14:	\$230,685	\$195,259	\$116,918
Per Capita Revenue:	\$282	\$101	\$72
Per Capita Expenditures:	\$308	\$97	\$62
Revenues over (under) Expenditures:	-\$19,189	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	114.45%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$264,019	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$352	\$100	\$66

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$4,560	\$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: **Reynolds Fire Protection District**

Unit Code: **081/140/06** County: **Rock Island**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$157,216**

Equalized Assessed Valuation: **\$40,451,190**

Population: **15,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$68,385	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$5	\$93	\$56
Revenue Collected During FY 14:	\$164,876	\$194,484	\$133,529
Expenditures During FY 14:	\$126,904	\$195,259	\$116,918
Per Capita Revenue:	\$11	\$101	\$72
Per Capita Expenditures:	\$8	\$97	\$62
Revenues over (under) Expenditures:	\$37,972	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	83.81%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$106,357	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$7	\$100	\$66

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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**

<b>Unit Name:</b>	Richmond Fire Protection District		
<b>Unit Code:</b>	063/110/06	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2014		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,361,903		
<b>Equalized Assessed Valuation:</b>	\$87,362,308		
<b>Population:</b>	5,500		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	37	
	<b>Salaries Paid:</b>	\$437,666	

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	-\$184,748	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	-\$34	\$93	\$56
Revenue Collected During FY 14:	\$842,390	\$194,484	\$133,529
Expenditures During FY 14:	\$972,360	\$195,259	\$116,918
Per Capita Revenue:	\$153	\$101	\$72
Per Capita Expenditures:	\$177	\$97	\$62
Revenues over (under) Expenditures:	-\$129,970	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	20.70%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$201,313	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$37	\$100	\$66

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$12,828	\$
Total Unrestricted Net Assets:	\$201,313	\$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:	\$476,937	\$136,167	\$6,510
Per Capita Debt:	\$87	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Richwood Fire Protection District**

Unit Code: **007/030/06** County: **Calhoun**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$21,002**

Equalized Assessed Valuation: **\$9,993,512**

Population: **1,500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$19,286	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$13	\$93	\$56
Revenue Collected During FY 14:	\$48,164	\$194,484	\$133,529
Expenditures During FY 14:	\$36,280	\$195,259	\$116,918
Per Capita Revenue:	\$32	\$101	\$72
Per Capita Expenditures:	\$24	\$97	\$62
Revenues over (under) Expenditures:	\$11,884	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	85.92%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$31,170	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$21	\$100	\$66

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$31,170	\$75,231	\$

**Net Assets**

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



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

Unit Code: **048/110/06** County: **Knox**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$162,050**

Equalized Assessed Valuation: **\$13,353,151**

Population: **390**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$161,689	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$415	\$93	\$56
Revenue Collected During FY 14:	\$74,494	\$194,484	\$133,529
Expenditures During FY 14:	\$32,796	\$195,259	\$116,918
Per Capita Revenue:	\$191	\$101	\$72
Per Capita Expenditures:	\$84	\$97	\$62
Revenues over (under) Expenditures:	\$41,698	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	620.16%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$203,387	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$522	\$100	\$66

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$76,903	\$10,273	\$
Total Unreserved Funds:	\$	\$75,231	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	\$818,113	\$136,167	\$6,510
Per Capita Debt:	\$102	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$258	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$724	\$
Expenditures During FY 14:	\$	\$757	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$33	\$
Ratio 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: **Rivoli Fire Protection District**

Unit Code: **066/050/06** County: **Mercer**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$47,800**

Equalized Assessed Valuation: **\$16,603,079**

Population: **1,210**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$126,534	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$105	\$93	\$56
Revenue Collected During FY 14:	\$69,114	\$194,484	\$133,529
Expenditures During FY 14:	\$41,820	\$195,259	\$116,918
Per Capita Revenue:	\$57	\$101	\$72
Per Capita Expenditures:	\$35	\$97	\$62
Revenues over (under) Expenditures:	\$27,294	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	367.83%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$153,828	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$127	\$100	\$66

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$12,828	\$
Total Unrestricted Net Assets:	\$153,828	\$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:	\$347,252	\$1,868,405	\$333,548
Per Capita Debt:	\$17	\$81	\$25
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

**Enterprise Funds**

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





# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$107,435	\$1,868,405	\$333,548
Per Capita Debt:	\$14	\$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:	\$851,714	\$136,167	\$6,510
Per Capita Debt:	\$189	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$258	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$724	\$
Expenditures During FY 14:	\$	\$757	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$33	\$
Ratio 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:	\$457,000	\$136,167	\$6,510
Per Capita Debt:	\$584	\$59	\$2
General Obligation Debt over EAV:	1.94%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$258	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$724	\$
Expenditures During FY 14:	\$	\$757	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$33	\$
Ratio 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: **Rock Falls Rural Fire Protection District**

Unit Code: **098/050/06** County: **Whiteside**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$143,650**

Equalized Assessed Valuation: **\$72,797,205**

Population: **5,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$165,568	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$33	\$93	\$56
Revenue Collected During FY 14:	\$145,937	\$194,484	\$133,529
Expenditures During FY 14:	\$135,649	\$195,259	\$116,918
Per Capita Revenue:	\$29	\$101	\$72
Per Capita Expenditures:	\$27	\$97	\$62
Revenues over (under) Expenditures:	\$10,288	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	129.64%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$175,856	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$35	\$100	\$66

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$176,856	\$75,231	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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: **Rockdale Fire Protection District**

Unit Code: **099/125/06** County: **Will**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$947,785**

Equalized Assessed Valuation: **\$67,064,799**

Population: **1,974**

Employees:

    Full Time:

    Part Time: **29**

    Salaries Paid: **\$36,593**

**Blended Component Units**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$553,652	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$280	\$93	\$56
Revenue Collected During FY 14:	\$407,069	\$194,484	\$133,529
Expenditures During FY 14:	\$226,468	\$195,259	\$116,918
Per Capita Revenue:	\$206	\$101	\$72
Per Capita Expenditures:	\$115	\$97	\$62
Revenues over (under) Expenditures:	\$180,601	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	324.22%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$734,253	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$372	\$100	\$66

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$129,562	\$12,828	\$
Total Unrestricted Net Assets:	\$604,691	\$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: **Rockland Fire Protection District**

Unit Code: **049/110/06** County: **Lake**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$882,418**

Equalized Assessed Valuation: **\$86,166,985**

Population: **2,298**

Employees:

    Full Time:

    Part Time: **44**

    Salaries Paid: **\$141,175**

**Blended Component Units**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$620,842	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$270	\$93	\$56
Revenue Collected During FY 14:	\$605,290	\$194,484	\$133,529
Expenditures During FY 14:	\$765,625	\$195,259	\$116,918
Per Capita Revenue:	\$263	\$101	\$72
Per Capita Expenditures:	\$333	\$97	\$62
Revenues over (under) Expenditures:	-\$160,335	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	60.15%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$460,507	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$200	\$100	\$66

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$460,507	\$75,231	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	\$806,896	\$136,167	\$6,510
Per Capita Debt:	\$351	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$258	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$724	\$
Expenditures During FY 14:	\$	\$757	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$33	\$
Ratio 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:	\$	\$1,868,405	\$333,548
Per Capita Debt:	\$	\$81	\$25
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

#### Enterprise Funds

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





# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

Unit Name: **Roodhouse Fire Protection District**

Unit Code: 031/030/06 County: Greene

Fiscal Year End: 6/30/2014

Accounting Method: Cash

Appropriation or Budget: \$419,500

Equalized Assessed Valuation: \$24,386,404

Population: 6,000

Employees:

    Full Time:

    Part Time:

    Salaries Paid: \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$118,617	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$20	\$93	\$56
Revenue Collected During FY 14:	\$100,694	\$194,484	\$133,529
Expenditures During FY 14:	\$106,406	\$195,259	\$116,918
Per Capita Revenue:	\$17	\$101	\$72
Per Capita Expenditures:	\$18	\$97	\$62
Revenues over (under) Expenditures:	-\$5,712	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	106.11%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$112,905	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$19	\$100	\$66

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$112,905	\$75,231	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	\$226,805	\$136,167	\$6,510
Per Capita Debt:	\$38	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

**Enterprise Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$258	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$724	\$
Expenditures During FY 14:	\$	\$757	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$33	\$
Ratio 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: **Rosedale Fire Protection District**

Unit Code: **042/020/06** County: **Jersey**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$11,555**

Equalized Assessed Valuation: **\$5,910,945**

Population: **515**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$10,257	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$20	\$93	\$56
Revenue Collected During FY 14:	\$15,833	\$194,484	\$133,529
Expenditures During FY 14:	\$11,555	\$195,259	\$116,918
Per Capita Revenue:	\$31	\$101	\$72
Per Capita Expenditures:	\$22	\$97	\$62
Revenues over (under) Expenditures:	\$4,278	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	125.79%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$14,535	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$28	\$100	\$66

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$14,535	\$75,231	\$

**Net Assets**

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



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Roselle #1 Fire Protection District**

Unit Code: 022/185/06 County: Dupage

Fiscal Year End: 12/31/2014

Accounting Method: Cash

Appropriation or Budget: \$853,170

Equalized Assessed Valuation: \$127,029,492

Population: 23,000

Employees:

    Full Time:

    Part Time:

    Salaries Paid: \$

**Blended Component Units**

Number Submitted = 1

Roselle#1 Fire Protection District

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$538,417	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$23	\$93	\$56
Revenue Collected During FY 14:	\$739,732	\$194,484	\$133,529
Expenditures During FY 14:	\$693,086	\$195,259	\$116,918
Per Capita Revenue:	\$32	\$101	\$72
Per Capita Expenditures:	\$30	\$97	\$62
Revenues over (under) Expenditures:	\$46,646	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	84.41%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$585,063	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$25	\$100	\$66

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$80,103	\$12,828	\$
Total Unrestricted Net Assets:	\$504,960	\$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:	\$1,420,000	\$136,167	\$6,510
Per Capita Debt:	\$473	\$59	\$2
General Obligation Debt over EAV:	2.46%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$258	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$724	\$
Expenditures During FY 14:	\$	\$757	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$33	\$
Ratio 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: **Rosewood Heights Fire Protection District**

Unit Code: 057/160/06 County: Madison

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$319,100

Equalized Assessed Valuation: \$43,090,880

Population: 4,038

Employees:

    Full Time:

    Part Time: 7

    Salaries Paid: \$52,298

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$300,379	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$74	\$93	\$56
Revenue Collected During FY 14:	\$210,549	\$194,484	\$133,529
Expenditures During FY 14:	\$213,068	\$195,259	\$116,918
Per Capita Revenue:	\$52	\$101	\$72
Per Capita Expenditures:	\$53	\$97	\$62
Revenues over (under) Expenditures:	-\$2,519	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	139.80%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$297,860	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$74	\$100	\$66

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$81,210	\$12,828	\$
Total Unrestricted Net Assets:	\$216,650	\$75,142	\$



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$180,834	\$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**

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

**Local Government Profile**

Unit Name: **Rossville Fire Protection District**

Unit Code: 092/075/06 County: Vermilion

Fiscal Year End: 4/30/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$176,120

Equalized Assessed Valuation: \$20,930,791

Population: 1,230

Employees:

    Full Time: \_\_\_\_\_

    Part Time: \_\_\_\_\_

    Salaries Paid: \_\_\_\_\_ \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$116,770	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$95	\$93	\$56
Revenue Collected During FY 14:	\$163,940	\$194,484	\$133,529
Expenditures During FY 14:	\$191,079	\$195,259	\$116,918
Per Capita Revenue:	\$133	\$101	\$72
Per Capita Expenditures:	\$155	\$97	\$62
Revenues over (under) Expenditures:	-\$27,139	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	46.91%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$89,631	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$73	\$100	\$66

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$89,631	\$75,231	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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:	\$817,000	\$136,167	\$6,510
Per Capita Debt:	\$664	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$258	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$724	\$
Expenditures During FY 14:	\$	\$757	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$33	\$
Ratio 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: **Rural Griggsville Fire Protection District**

Unit Code: **075/053/06** County: **Pike**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$15,094**

Equalized Assessed Valuation: **\$12,055,490**

Population: **400**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$9,299	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$23	\$93	\$56
Revenue Collected During FY 14:	\$15,094	\$194,484	\$133,529
Expenditures During FY 14:	\$21,784	\$195,259	\$116,918
Per Capita Revenue:	\$38	\$101	\$72
Per Capita Expenditures:	\$54	\$97	\$62
Revenues over (under) Expenditures:	-\$6,690	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	11.98%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$2,609	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$7	\$100	\$66

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$2,609	\$75,231	\$

**Net Assets**

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



# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

**Debt**

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

**Enterprise Funds**

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





# FISCAL YEAR 2014

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



**FISCAL RESPONSIBILITY REPORT CARD**

**DATA SUMMARY**

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

**Local Government Profile**

<b>Unit Name:</b>	Rutland-Dundee Twp Fire Protection District	
<b>Unit Code:</b>	045/150/06	<b>County:</b> Kane
<b>Fiscal Year End:</b>	4/30/2014	
<b>Accounting Method:</b>	Modified Accrual	
<b>Appropriation or Budget:</b>	\$3,559,821	
<b>Equalized Assessed Valuation:</b>	\$313,459,828	
<b>Population:</b>	14,000	
<b>Employees:</b>		
	<b>Full Time:</b>	9
	<b>Part Time:</b>	23
	<b>Salaries Paid:</b>	\$1,213,234

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 14:	\$491,641	\$2,838,068	\$1,571,758
Per Capita Beginning Fund Balance:	\$35	\$169	\$98
Revenue Collected During FY 14:	\$2,472,498	\$4,551,476	\$3,171,788
Expenditures During FY 14:	\$2,963,549	\$4,566,459	\$3,216,549
Per Capita Revenue:	\$177	\$235	\$200
Per Capita Expenditures:	\$212	\$243	\$211
Revenues over (under) Expenditures:	-\$491,051	-\$14,984	\$27,852
Ratio of Fund Balance to Expenditures:	4.17%	71.86%	50.39%
Ending Fund Balance for FY 14:	\$123,616	\$2,817,403	\$1,500,032
Per Capita Ending Fund Balance:	\$9	\$169	\$98

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$94,763	\$541,114	\$106,144
Total Unrestricted Net Assets:	\$1,113,474	\$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:	\$	\$	\$