



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Valmeyer Fire Protection District**

Unit Code: 067/040/06 County: Monroe

Fiscal Year End: 4/30/2014

Accounting Method: Modified Accrual

Appropriation or Budget: \$144,200

Equalized Assessed Valuation: \$34,281,576

Population: 1,500

Employees:

 Full Time:

 Part Time: 35

 Salaries Paid: \$14,315

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$39,736	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$26	\$93	\$56
Revenue Collected During FY 14:	\$158,720	\$194,484	\$133,529
Expenditures During FY 14:	\$129,946	\$195,259	\$116,918
Per Capita Revenue:	\$106	\$101	\$72
Per Capita Expenditures:	\$87	\$97	\$62
Revenues over (under) Expenditures:	\$28,774	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	38.60%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$50,165	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$33	\$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:	\$16,478	\$12,828	\$
Total Unrestricted Net Assets:	\$50,165	\$75,142	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$180,532	\$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 RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Varna Fire Protection District**

Unit Code: **059/040/06** County: **Marshall**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$621,000**

Equalized Assessed Valuation: **\$47,793,285**

Population: **1,150**

Employees:

 Full Time:

 Part Time: **13**

 Salaries Paid: **\$31,454**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$378,645	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$329	\$93	\$56
Revenue Collected During FY 14:	\$302,836	\$194,484	\$133,529
Expenditures During FY 14:	\$337,880	\$195,259	\$116,918
Per Capita Revenue:	\$263	\$101	\$72
Per Capita Expenditures:	\$294	\$97	\$62
Revenues over (under) Expenditures:	-\$35,044	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	101.69%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$343,601	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$299	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$343,601	\$75,231	\$

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Vermont Fire Protection District**

Unit Code: 029/140/06 County: Fulton

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: \$75,218

Equalized Assessed Valuation: \$9,166,843

Population: 9,000

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$24,777	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$3	\$93	\$56
Revenue Collected During FY 14:	\$50,441	\$194,484	\$133,529
Expenditures During FY 14:	\$32,504	\$195,259	\$116,918
Per Capita Revenue:	\$6	\$101	\$72
Per Capita Expenditures:	\$4	\$97	\$62
Revenues over (under) Expenditures:	\$17,937	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	131.41%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$42,714	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$5	\$100	\$66

Equity

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

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Verona-Kinsman Fire Protection District**

Unit Code: **032/060/06** County: **Grundy**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$113,994**

Equalized Assessed Valuation: **\$44,671,006**

Population: **500**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$46,159	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$92	\$93	\$56
Revenue Collected During FY 14:	\$87,003	\$194,484	\$133,529
Expenditures During FY 14:	\$70,519	\$195,259	\$116,918
Per Capita Revenue:	\$174	\$101	\$72
Per Capita Expenditures:	\$141	\$97	\$62
Revenues over (under) Expenditures:	\$16,484	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	88.83%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$62,643	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$125	\$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:	\$62,643	\$75,142	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$11,392	\$136,167	\$6,510
Per Capita Debt:	\$23	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Versailles Fire Protection District**

Unit Code: **005/010/06** County: **Brown**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$13,000**

Equalized Assessed Valuation: **\$**

Population: **500**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$25,171	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$50	\$93	\$56
Revenue Collected During FY 14:	\$13,000	\$194,484	\$133,529
Expenditures During FY 14:	\$	\$195,259	\$116,918
Per Capita Revenue:	\$26	\$101	\$72
Per Capita Expenditures:	\$	\$97	\$62
Revenues over (under) Expenditures:	\$13,000	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	0.00%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$38,171	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$76	\$100	\$66

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$113,547	\$136,167	\$6,510
Per Capita Debt:	\$136	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

Unit Code: **088/220/06** County: **St. Clair**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$211,500**

Equalized Assessed Valuation: **\$32,212,216**

Population: **10,000**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$208,803	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$21	\$93	\$56
Revenue Collected During FY 14:	\$161,637	\$194,484	\$133,529
Expenditures During FY 14:	\$157,580	\$195,259	\$116,918
Per Capita Revenue:	\$16	\$101	\$72
Per Capita Expenditures:	\$16	\$97	\$62
Revenues over (under) Expenditures:	\$4,057	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	135.08%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$212,860	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$21	\$100	\$66

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$113,143	\$12,828	\$
Total Unrestricted Net Assets:	\$99,717	\$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:	\$130,598	\$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: **Wabash Fire Protection District**

Unit Code: 015/070/06 County: Coles

Fiscal Year End: 5/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$81,574

Equalized Assessed Valuation: \$33,516,059

Population: 3,256

Employees:

 Full Time: _____

 Part Time: _____

 Salaries Paid: _____ \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$57,514	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$18	\$93	\$56
Revenue Collected During FY 14:	\$75,745	\$194,484	\$133,529
Expenditures During FY 14:	\$67,769	\$195,259	\$116,918
Per Capita Revenue:	\$23	\$101	\$72
Per Capita Expenditures:	\$21	\$97	\$62
Revenues over (under) Expenditures:	\$7,976	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	493.53%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$334,459	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$103	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$334,459	\$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:	\$287,058	\$136,167	\$6,510
Per Capita Debt:	\$88	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$161,530	\$136,167	\$6,510
Per Capita Debt:	\$27	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Wallace Fire Protection District**

Unit Code: **050/150/06** County: **Lasalle**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$116,000**

Equalized Assessed Valuation: **\$64,000,000**

Population: **1,600**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$37,858	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$24	\$93	\$56
Revenue Collected During FY 14:	\$76,814	\$194,484	\$133,529
Expenditures During FY 14:	\$80,007	\$195,259	\$116,918
Per Capita Revenue:	\$48	\$101	\$72
Per Capita Expenditures:	\$50	\$97	\$62
Revenues over (under) Expenditures:	-\$3,193	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	43.33%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$34,665	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$22	\$100	\$66

Equity

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

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$46,346	\$136,167	\$6,510
Per Capita Debt:	\$39	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Wapella Fire Protection District**

Unit Code: 020/030/06 County: Dewitt

Fiscal Year End: 5/31/2014

Accounting Method: Cash With Assets

Appropriation or Budget: \$76,244

Equalized Assessed Valuation: \$43,132,912

Population: 1,031

Employees:

 Full Time:

 Part Time: 21

 Salaries Paid: \$6,358

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$174,920	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$170	\$93	\$56
Revenue Collected During FY 14:	\$119,926	\$194,484	\$133,529
Expenditures During FY 14:	\$248,128	\$195,259	\$116,918
Per Capita Revenue:	\$116	\$101	\$72
Per Capita Expenditures:	\$241	\$97	\$62
Revenues over (under) Expenditures:	-\$128,202	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	18.83%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$46,719	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$45	\$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:	\$46,719	\$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:	\$548,237	\$136,167	\$6,510
Per Capita Debt:	\$171	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Warrenville Fire Protection District		
Unit Code:	022/210/06	County:	Dupage
Fiscal Year End:	4/30/2014		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,353,000		
Equalized Assessed Valuation:	\$508,735,420		
Population:	18,000		
Employees:			
	Full Time:	9	
	Part Time:	53	
	Salaries Paid:	\$1,311,676	

Blended Component Units	
Number Submitted =	1
Firefighter's Pension	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$817,469	\$2,838,068	\$1,571,758
Per Capita Beginning Fund Balance:	\$45	\$169	\$98
Revenue Collected During FY 14:	\$3,590,284	\$4,551,476	\$3,171,788
Expenditures During FY 14:	\$3,088,443	\$4,566,459	\$3,216,549
Per Capita Revenue:	\$199	\$235	\$200
Per Capita Expenditures:	\$172	\$243	\$211
Revenues over (under) Expenditures:	\$501,841	-\$14,984	\$27,852
Ratio of Fund Balance to Expenditures:	26.76%	71.86%	50.39%
Ending Fund Balance for FY 14:	\$826,606	\$2,817,403	\$1,500,032
Per Capita Ending Fund Balance:	\$46	\$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:	\$6,828	\$541,114	\$106,144
Total Unrestricted Net Assets:	\$1,279,503	\$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:	\$29,148	\$1,868,405	\$333,548
Per Capita Debt:	\$2	\$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:	\$	\$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:	\$24,114	\$136,167	\$6,510
Per Capita Debt:	\$11	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

Unit Code: **102/090/06** County: **Woodford**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$456,500**

Equalized Assessed Valuation: **\$26,034,759**

Population: **3,500**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$409,088	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$117	\$93	\$56
Revenue Collected During FY 14:	\$414,424	\$194,484	\$133,529
Expenditures During FY 14:	\$275,468	\$195,259	\$116,918
Per Capita Revenue:	\$118	\$101	\$72
Per Capita Expenditures:	\$79	\$97	\$62
Revenues over (under) Expenditures:	\$138,956	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	198.95%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$548,044	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$157	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$460,472	\$10,273	\$
Total Unreserved Funds:	\$87,572	\$75,231	\$

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Waterloo Fire Protection District**

Unit Code: **067/050/06** County: **Monroe**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,989,005**

Equalized Assessed Valuation: **\$348,352,009**

Population: **9,950**

Employees:

 Full Time:

 Part Time: **37**

 Salaries Paid: **\$61,826**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$1,641,476	\$2,838,068	\$1,571,758
Per Capita Beginning Fund Balance:	\$165	\$169	\$98
Revenue Collected During FY 14:	\$1,566,682	\$4,551,476	\$3,171,788
Expenditures During FY 14:	\$1,987,987	\$4,566,459	\$3,216,549
Per Capita Revenue:	\$157	\$235	\$200
Per Capita Expenditures:	\$200	\$243	\$211
Revenues over (under) Expenditures:	-\$421,305	-\$14,984	\$27,852
Ratio of Fund Balance to Expenditures:	61.38%	71.86%	50.39%
Ending Fund Balance for FY 14:	\$1,220,171	\$2,817,403	\$1,500,032
Per Capita Ending Fund Balance:	\$123	\$169	\$98

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,808	\$
Total Unreserved Funds:	\$1,220,171	\$72,585	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$541,114	\$106,144
Total Unrestricted Net Assets:	\$	\$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:	\$906,592	\$1,868,405	\$333,548
Per Capita Debt:	\$91	\$81	\$25
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$100,000	\$136,167	\$6,510
Per Capita Debt:	\$20	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$954,890	\$1,868,405	\$333,548
Per Capita Debt:	\$23	\$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:	\$227,988	\$136,167	\$6,510
Per Capita Debt:	\$91	\$59	\$2
General Obligation Debt over EAV:	0.65%	0.07%	0.00%

Enterprise Funds

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

Unit Code: **020/035/06** County: **Dewitt**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$33,552**

Equalized Assessed Valuation: **\$5,956,729**

Population: **687**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$46,534	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$68	\$93	\$56
Revenue Collected During FY 14:	\$61,696	\$194,484	\$133,529
Expenditures During FY 14:	\$54,226	\$195,259	\$116,918
Per Capita Revenue:	\$90	\$101	\$72
Per Capita Expenditures:	\$79	\$97	\$62
Revenues over (under) Expenditures:	\$7,470	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	99.59%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$54,004	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$79	\$100	\$66

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,828	\$
Total Unrestricted Net Assets:	\$54,004	\$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:	Wellington-Greer Fire Protection District	
Unit Code:	038/190/06	County: Iroquois
Fiscal Year End:	6/30/2014	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$162,670	
Equalized Assessed Valuation:	\$14,347,779	
Population:	1,000	
Employees:		
	Full Time:	
	Part Time:	20
	Salaries Paid:	\$7,112

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$112,069	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$112	\$93	\$56
Revenue Collected During FY 14:	\$67,912	\$194,484	\$133,529
Expenditures During FY 14:	\$52,619	\$195,259	\$116,918
Per Capita Revenue:	\$68	\$101	\$72
Per Capita Expenditures:	\$53	\$97	\$62
Revenues over (under) Expenditures:	\$15,293	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	242.05%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$127,362	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$127	\$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:	\$127,362	\$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: **Wenona Fire Protection District**

Unit Code: **059/050/06** County: **Marshall**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$324,000**

Equalized Assessed Valuation: **\$25,271,610**

Population: **1,600**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Number Submitted = 1

Wenona Fire Protection District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$135,605	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$85	\$93	\$56
Revenue Collected During FY 14:	\$230,974	\$194,484	\$133,529
Expenditures During FY 14:	\$241,602	\$195,259	\$116,918
Per Capita Revenue:	\$144	\$101	\$72
Per Capita Expenditures:	\$151	\$97	\$62
Revenues over (under) Expenditures:	-\$10,628	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	51.73%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$124,977	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$78	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$138,358	\$75,231	\$

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$237,500	\$136,167	\$6,510
Per Capita Debt:	\$238	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	West Chicago Fire Protection District	
Unit Code:	022/220/06	County: Dupage
Fiscal Year End:	5/31/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$8,338,577	
Equalized Assessed Valuation:	\$762,449,898	
Population:	27,554	
Employees:		
	Full Time:	49
	Part Time:	7
	Salaries Paid:	\$4,242,220

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$499,936	\$2,838,068	\$1,571,758
Per Capita Beginning Fund Balance:	\$18	\$169	\$98
Revenue Collected During FY 14:	\$7,629,940	\$4,551,476	\$3,171,788
Expenditures During FY 14:	\$6,814,918	\$4,566,459	\$3,216,549
Per Capita Revenue:	\$277	\$235	\$200
Per Capita Expenditures:	\$247	\$243	\$211
Revenues over (under) Expenditures:	\$815,022	-\$14,984	\$27,852
Ratio of Fund Balance to Expenditures:	19.30%	71.86%	50.39%
Ending Fund Balance for FY 14:	\$1,314,958	\$2,817,403	\$1,500,032
Per Capita Ending Fund Balance:	\$48	\$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:	\$665,672	\$541,114	\$106,144
Total Unrestricted Net Assets:	\$2,206,300	\$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:	\$8,065,000	\$1,868,405	\$333,548
Per Capita Debt:	\$293	\$81	\$25
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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: **West Point Fire Protection District**

Unit Code: **034/080/06** County: **Hancock**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$29,554**

Equalized Assessed Valuation: **\$7,300,000**

Population: **500**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$33,295	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$67	\$93	\$56
Revenue Collected During FY 14:	\$36,938	\$194,484	\$133,529
Expenditures During FY 14:	\$25,436	\$195,259	\$116,918
Per Capita Revenue:	\$74	\$101	\$72
Per Capita Expenditures:	\$51	\$97	\$62
Revenues over (under) Expenditures:	\$11,502	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	176.12%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$44,797	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$90	\$100	\$66

Equity

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

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Unit Code: **083/215/06** County: **Sangamon**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$180,000**

Equalized Assessed Valuation: **\$55,572,044**

Population: **3,500**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$182,062	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$52	\$93	\$56
Revenue Collected During FY 14:	\$175,579	\$194,484	\$133,529
Expenditures During FY 14:	\$165,391	\$195,259	\$116,918
Per Capita Revenue:	\$50	\$101	\$72
Per Capita Expenditures:	\$47	\$97	\$62
Revenues over (under) Expenditures:	\$10,188	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	116.24%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$192,250	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$55	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$192,250	\$10,273	\$
Total Unreserved Funds:	\$	\$75,231	\$

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$207,059	\$136,167	\$6,510
Per Capita Debt:	\$218	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$258	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$724	\$
Expenditures During FY 14:	\$	\$757	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$33	\$
Ratio 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:	\$294,322	\$136,167	\$6,510
Per Capita Debt:	\$29	\$59	\$2
General Obligation Debt over EAV:	0.32%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$258	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$724	\$
Expenditures During FY 14:	\$	\$757	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$33	\$
Ratio 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:	\$230,158	\$136,167	\$6,510
Per Capita Debt:	\$177	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$460,246	\$1,868,405	\$333,548
Per Capita Debt:	\$21	\$81	\$25
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$635,656	\$136,167	\$6,510
Per Capita Debt:	\$300	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Wilmington Fire Protection District		
Unit Code:	099/150/06	County:	Will
Fiscal Year End:	4/30/2014		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,944,620		
Equalized Assessed Valuation:	\$215,288,946		
Population:	10,000		
Employees:			
	Full Time:	3	
	Part Time:	55	
	Salaries Paid:	\$1,037,906	

Blended Component Units	
Number Submitted = 1	
Wilmington Fire Pension Fund	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$765,065	\$2,838,068	\$1,571,758
Per Capita Beginning Fund Balance:	\$77	\$169	\$98
Revenue Collected During FY 14:	\$2,007,307	\$4,551,476	\$3,171,788
Expenditures During FY 14:	\$2,140,883	\$4,566,459	\$3,216,549
Per Capita Revenue:	\$201	\$235	\$200
Per Capita Expenditures:	\$214	\$243	\$211
Revenues over (under) Expenditures:	-\$133,576	-\$14,984	\$27,852
Ratio of Fund Balance to Expenditures:	19.68%	71.86%	50.39%
Ending Fund Balance for FY 14:	\$421,416	\$2,817,403	\$1,500,032
Per Capita Ending Fund Balance:	\$42	\$169	\$98

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,808	\$
Total Unreserved Funds:	\$421,416	\$72,585	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$541,114	\$106,144
Total Unrestricted Net Assets:	\$	\$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:	\$322,849	\$1,868,405	\$333,548
Per Capita Debt:	\$32	\$81	\$25
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$691,452	\$1,868,405	\$333,548
Per Capita Debt:	\$86	\$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: Windsor Fire Protection District

Unit Code: 086/040/06 County: Shelby

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: \$71,300

Equalized Assessed Valuation: \$39,280,905

Population: 2,200

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$62,073	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$28	\$93	\$56
Revenue Collected During FY 14:	\$77,089	\$194,484	\$133,529
Expenditures During FY 14:	\$66,356	\$195,259	\$116,918
Per Capita Revenue:	\$35	\$101	\$72
Per Capita Expenditures:	\$30	\$97	\$62
Revenues over (under) Expenditures:	\$10,733	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	109.72%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$72,806	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$33	\$100	\$66

Equity

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

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$87,475	\$136,167	\$6,510
Per Capita Debt:	\$40	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Windsor Park Fire Protection District

Unit Code: 010/160/06 County: Champaign

Fiscal Year End: 4/30/2014

Accounting Method: Cash

Appropriation or Budget: \$36,714

Equalized Assessed Valuation: \$9,808,120

Population: 800

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$170	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$	\$93	\$56
Revenue Collected During FY 14:	\$36,714	\$194,484	\$133,529
Expenditures During FY 14:	\$35,128	\$195,259	\$116,918
Per Capita Revenue:	\$46	\$101	\$72
Per Capita Expenditures:	\$44	\$97	\$62
Revenues over (under) Expenditures:	\$1,586	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	5.00%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$1,756	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$2	\$100	\$66

Equity

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

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Winfield Fire Protection District	
Unit Code:	022/230/06	County: Dupage
Fiscal Year End:	4/30/2014	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$3,480,996	
Equalized Assessed Valuation:	\$616,762,623	
Population:	32,000	
Employees:		
	Full Time:	11
	Part Time:	30
	Salaries Paid:	\$1,692,230

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$1,553,790	\$2,838,068	\$1,571,758
Per Capita Beginning Fund Balance:	\$49	\$169	\$98
Revenue Collected During FY 14:	\$2,766,356	\$4,551,476	\$3,171,788
Expenditures During FY 14:	\$3,082,954	\$4,566,459	\$3,216,549
Per Capita Revenue:	\$86	\$235	\$200
Per Capita Expenditures:	\$96	\$243	\$211
Revenues over (under) Expenditures:	-\$316,598	-\$14,984	\$27,852
Ratio of Fund Balance to Expenditures:	52.97%	71.86%	50.39%
Ending Fund Balance for FY 14:	\$1,633,072	\$2,817,403	\$1,500,032
Per Capita Ending Fund Balance:	\$51	\$169	\$98

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,103,953	\$541,114	\$106,144
Total Unrestricted Net Assets:	\$1,244,606	\$2,099,418	\$1,213,187



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Winslow Fire Protection District**

Unit Code: **089/100/06** County: **Stephenson**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$86,647**

Equalized Assessed Valuation: **\$18,229,584**

Population: **800**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$44,529	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$56	\$93	\$56
Revenue Collected During FY 14:	\$85,584	\$194,484	\$133,529
Expenditures During FY 14:	\$86,647	\$195,259	\$116,918
Per Capita Revenue:	\$107	\$101	\$72
Per Capita Expenditures:	\$108	\$97	\$62
Revenues over (under) Expenditures:	-\$1,063	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	50.16%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$43,466	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$54	\$100	\$66

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$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:	\$8,713	\$136,167	\$6,510
Per Capita Debt:	\$11	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 14:	\$	\$258	\$
Per Capita Beginning Retained Earnings for FY 14:	\$	\$	\$
Revenue Collected During FY 14:	\$	\$724	\$
Expenditures During FY 14:	\$	\$757	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	-\$33	\$
Ratio 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:	\$71,507	\$1,868,405	\$333,548
Per Capita Debt:	\$6	\$81	\$25
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$727,107	\$1,868,405	\$333,548
Per Capita Debt:	\$48	\$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: **Woodland Fire Protection District**

Unit Code: **038/200/06** County: **Iroquois**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$129,726**

Equalized Assessed Valuation: **\$15,749,994**

Population: **1,000**

Employees:

 Full Time:

 Part Time: **21**

 Salaries Paid: **\$8,735**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$230,003	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$230	\$93	\$56
Revenue Collected During FY 14:	\$66,417	\$194,484	\$133,529
Expenditures During FY 14:	\$29,717	\$195,259	\$116,918
Per Capita Revenue:	\$66	\$101	\$72
Per Capita Expenditures:	\$30	\$97	\$62
Revenues over (under) Expenditures:	\$36,700	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	897.48%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$266,703	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$267	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$266,703	\$75,231	\$

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Woodlawn Fire Protection District**

Unit Code: **041/030/06** County: **Jefferson**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$50,500**

Equalized Assessed Valuation: **\$14,619,746**

Population: **698**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$31,888	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$46	\$93	\$56
Revenue Collected During FY 14:	\$45,077	\$194,484	\$133,529
Expenditures During FY 14:	\$49,929	\$195,259	\$116,918
Per Capita Revenue:	\$65	\$101	\$72
Per Capita Expenditures:	\$72	\$97	\$62
Revenues over (under) Expenditures:	-\$4,852	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	54.15%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$27,036	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$39	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$27,036	\$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:	\$113,283	\$136,167	\$6,510
Per Capita Debt:	\$162	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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

Unit Code: **083/240/06** County: **Sangamon**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$167,162**

Equalized Assessed Valuation: **\$43,575,362**

Population: **3,400**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$6,000	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$2	\$93	\$56
Revenue Collected During FY 14:	\$164,656	\$194,484	\$133,529
Expenditures During FY 14:	\$164,656	\$195,259	\$116,918
Per Capita Revenue:	\$48	\$101	\$72
Per Capita Expenditures:	\$48	\$97	\$62
Revenues over (under) Expenditures:	\$	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	3.64%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$6,000	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$2	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$6,000	\$75,231	\$

Net Assets

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Woodson Fire Protection District**

Unit Code: **069/030/06** County: **Morgan**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$74,942**

Equalized Assessed Valuation: **\$24,835,790**

Population: **750**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$30,067	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$40	\$93	\$56
Revenue Collected During FY 14:	\$60,567	\$194,484	\$133,529
Expenditures During FY 14:	\$46,331	\$195,259	\$116,918
Per Capita Revenue:	\$81	\$101	\$72
Per Capita Expenditures:	\$62	\$97	\$62
Revenues over (under) Expenditures:	\$14,236	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	95.62%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$44,303	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$59	\$100	\$66

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,828	\$
Total Unrestricted Net Assets:	\$44,303	\$75,142	\$



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 14:	\$1,570,836	\$1,868,405	\$333,548
Per Capita Debt:	\$42	\$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: **Worden Fire Protection District**

Unit Code: **057/200/06** County: **Madison**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$65,000**

Equalized Assessed Valuation: **\$24,242,559**

Population: **1,600**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$2,240**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$96,394	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$60	\$93	\$56
Revenue Collected During FY 14:	\$107,425	\$194,484	\$133,529
Expenditures During FY 14:	\$64,941	\$195,259	\$116,918
Per Capita Revenue:	\$67	\$101	\$72
Per Capita Expenditures:	\$41	\$97	\$62
Revenues over (under) Expenditures:	\$42,484	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	213.85%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$138,878	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$87	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$138,878	\$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:	\$137,603	\$136,167	\$6,510
Per Capita Debt:	\$86	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Wyamet Fire Protection District**

Unit Code: **006/160/06** County: **Bureau**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$439,891**

Equalized Assessed Valuation: **\$21,761,062**

Population: **1,500**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$306,660	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$204	\$93	\$56
Revenue Collected During FY 14:	\$166,479	\$194,484	\$133,529
Expenditures During FY 14:	\$87,169	\$195,259	\$116,918
Per Capita Revenue:	\$111	\$101	\$72
Per Capita Expenditures:	\$58	\$97	\$62
Revenues over (under) Expenditures:	\$79,310	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	442.78%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$385,970	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$257	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$10,273	\$
Total Unreserved Funds:	\$385,702	\$75,231	\$

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Wyoming Fire Protection District**

Unit Code: **087/040/06** County: **Stark**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$207,600**

Equalized Assessed Valuation: **\$55,922,484**

Population: **2,197**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$144,239	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$66	\$93	\$56
Revenue Collected During FY 14:	\$272,587	\$194,484	\$133,529
Expenditures During FY 14:	\$190,847	\$195,259	\$116,918
Per Capita Revenue:	\$124	\$101	\$72
Per Capita Expenditures:	\$87	\$97	\$62
Revenues over (under) Expenditures:	\$81,740	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	223.78%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$427,083	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$194	\$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:	\$535,453	\$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:	\$50,302	\$136,167	\$6,510
Per Capita Debt:	\$23	\$59	\$2
General Obligation Debt over EAV:	0.00%	0.07%	0.00%

Enterprise Funds

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



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Xenia Fire Protection District**

Unit Code: **013/010/06** County: **Clay**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$106,500**

Equalized Assessed Valuation: **\$12,936,469**

Population: **2,500**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$84,167	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$34	\$93	\$56
Revenue Collected During FY 14:	\$72,544	\$194,484	\$133,529
Expenditures During FY 14:	\$35,079	\$195,259	\$116,918
Per Capita Revenue:	\$29	\$101	\$72
Per Capita Expenditures:	\$14	\$97	\$62
Revenues over (under) Expenditures:	\$37,465	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	346.74%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$121,632	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$49	\$100	\$66

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$114,934	\$12,828	\$
Total Unrestricted Net Assets:	\$6,698	\$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:	\$823,163	\$1,868,405	\$333,548
Per Capita Debt:	\$82	\$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: **Yorkfield Fire Protection District**

Unit Code: **016/360/06** County: **Cook**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,039,000**

Equalized Assessed Valuation: **\$41,008,253**

Population: **700**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 14:	\$934,992	\$184,174	\$106,428
Per Capita Beginning Fund Balance:	\$1,336	\$93	\$56
Revenue Collected During FY 14:	\$110,916	\$194,484	\$133,529
Expenditures During FY 14:	\$193,598	\$195,259	\$116,918
Per Capita Revenue:	\$158	\$101	\$72
Per Capita Expenditures:	\$277	\$97	\$62
Revenues over (under) Expenditures:	-\$82,682	-\$775	\$10,308
Ratio of Fund Balance to Expenditures:	440.25%	150.99%	97.92%
Ending Fund Balance for FY 14:	\$852,310	\$194,900	\$116,044
Per Capita Ending Fund Balance:	\$1,218	\$100	\$66

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$852,309	\$10,273	\$
Total Unreserved Funds:	\$	\$75,231	\$

Net Assets

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



FISCAL YEAR 2014

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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