



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Dahlgren Fire Protection District**

Unit Code: **033/010/06** County: **Hamilton**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$11,600**

Equalized Assessed Valuation: **\$12,543,748**

Population: **1,538**

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 15:	\$5,629	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$4	\$100	\$67
Revenue Collected During FY 15:	\$11,800	\$189,030	\$137,431
Expenditures During FY 15:	\$10,152	\$178,730	\$124,140
Per Capita Revenue:	\$8	\$98	\$72
Per Capita Expenditures:	\$7	\$93	\$63
Revenues over (under) Expenditures:	\$1,648	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	71.68%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$7,277	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$5	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Dakota Fire Protection District**

Unit Code: **089/020/06** County: **Stephenson**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$333,421**

Equalized Assessed Valuation: **\$21,986,022**

Population: **1,536**

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 15:	\$243,727	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$159	\$100	\$67
Revenue Collected During FY 15:	\$201,841	\$189,030	\$137,431
Expenditures During FY 15:	\$233,600	\$178,730	\$124,140
Per Capita Revenue:	\$131	\$98	\$72
Per Capita Expenditures:	\$152	\$93	\$63
Revenues over (under) Expenditures:	-\$31,759	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	90.74%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$211,968	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$138	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$220,821	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$378,405	\$123,897	\$
Per Capita Debt:	\$246	\$53	\$
General Obligation Debt over EAV:	1.72%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Dale Twp Fire Protection District**

Unit Code: **064/060/06** County: **McLean**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$402,751**

Equalized Assessed Valuation: **\$38,804,173**

Population: **1,340**

Employees:

 Full Time:

 Part Time: **16**

 Salaries Paid: **\$50,041**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$143,998	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$107	\$100	\$67
Revenue Collected During FY 15:	\$297,041	\$189,030	\$137,431
Expenditures During FY 15:	\$291,917	\$178,730	\$124,140
Per Capita Revenue:	\$222	\$98	\$72
Per Capita Expenditures:	\$218	\$93	\$63
Revenues over (under) Expenditures:	\$5,124	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	51.08%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$149,122	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$111	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$149,122	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$108,296	\$123,897	\$
Per Capita Debt:	\$81	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Dallas Fire Protection District**

Unit Code: 034/030/06 County: Hancock

Fiscal Year End: 9/30/2015

Accounting Method: Cash

Appropriation or Budget: \$211,500

Equalized Assessed Valuation: \$50,466,637

Population: 2,702

Employees:

 Full Time:

 Part Time: 72

 Salaries Paid: \$19,150

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$442,017	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$164	\$100	\$67
Revenue Collected During FY 15:	\$171,577	\$189,030	\$137,431
Expenditures During FY 15:	\$178,468	\$178,730	\$124,140
Per Capita Revenue:	\$64	\$98	\$72
Per Capita Expenditures:	\$66	\$93	\$63
Revenues over (under) Expenditures:	-\$6,891	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	243.81%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$435,126	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$161	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$435,052	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Dalzell Fire Protection District**

Unit Code: **006/040/06** County: **Bureau**

Fiscal Year End: **5/31/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$36,330**

Equalized Assessed Valuation: **\$4,756,519**

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 15:	\$10,208	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$15	\$100	\$67
Revenue Collected During FY 15:	\$16,767	\$189,030	\$137,431
Expenditures During FY 15:	\$24,371	\$178,730	\$124,140
Per Capita Revenue:	\$24	\$98	\$72
Per Capita Expenditures:	\$35	\$93	\$63
Revenues over (under) Expenditures:	-\$7,604	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	10.68%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$2,604	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$4	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$2,994	\$123,897	\$
Per Capita Debt:	\$4	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Dana Fire Protection District**

Unit Code: **050/020/06** County: **Lasalle**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$45,831**

Equalized Assessed Valuation: **\$8,522,933**

Population: **400**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$40,443	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$101	\$100	\$67
Revenue Collected During FY 15:	\$41,695	\$189,030	\$137,431
Expenditures During FY 15:	\$45,779	\$178,730	\$124,140
Per Capita Revenue:	\$104	\$98	\$72
Per Capita Expenditures:	\$114	\$93	\$63
Revenues over (under) Expenditures:	-\$4,084	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	79.42%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$36,359	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$91	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$104,493	\$123,897	\$
Per Capita Debt:	\$261	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Danforth Twp Fire Protection District**

Unit Code: **038/090/06** County: **Iroquois**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$89,697**

Equalized Assessed Valuation: **\$15,921,662**

Population: **951**

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 15:	\$120,854	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$127	\$100	\$67
Revenue Collected During FY 15:	\$87,351	\$189,030	\$137,431
Expenditures During FY 15:	\$68,086	\$178,730	\$124,140
Per Capita Revenue:	\$92	\$98	\$72
Per Capita Expenditures:	\$72	\$93	\$63
Revenues over (under) Expenditures:	\$19,265	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	205.80%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$140,119	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$147	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$140,119	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$67,611	\$123,897	\$
Per Capita Debt:	\$71	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Danvers Community Fire Protection District**

Unit Code: **064/070/06** County: **McLean**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$1,596,488**

Equalized Assessed Valuation: **\$77,190,412**

Population: **3,497**

Employees:

 Full Time:

 Part Time: **31**

 Salaries Paid: **\$37,530**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$339,643	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$97	\$166	\$98
Revenue Collected During FY 15:	\$1,314,209	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$1,332,572	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$376	\$248	\$208
Per Capita Expenditures:	\$381	\$244	\$209
Revenues over (under) Expenditures:	-\$18,363	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	24.12%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$321,441	\$2,662,547	\$1,502,136
Per Capita Ending Fund Balance:	\$92	\$167	\$99

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$87,098	\$
Total Unreserved Funds:	\$109,528	\$91,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$479,400	\$90,519
Total Unrestricted Net Assets:	\$	\$220,105	\$968,211



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$211,913	\$2,650,240	\$437,488
Per Capita Debt:	\$61	\$105	\$31
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,041	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$1,220	\$
Expenditures During FY 15:	\$	\$2,173	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$953	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.89%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,949	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Darien-Woodridge Fire Protection District		
Unit Code:	022/105/06	County:	Dupage
Fiscal Year End:	5/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,228,125		
Equalized Assessed Valuation:	\$999,938,887		
Population:	30,000		
Employees:			
	Full Time:		33
	Part Time:		20
	Salaries Paid:		\$3,684,862

Blended Component Units

Number Submitted = 1
Firefighters Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$3,748,056	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$125	\$166	\$98
Revenue Collected During FY 15:	\$6,427,043	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$6,251,962	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$214	\$248	\$208
Per Capita Expenditures:	\$208	\$244	\$209
Revenues over (under) Expenditures:	\$175,081	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	18.12%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$1,133,088	\$2,662,547	\$1,502,136
Per Capita Ending Fund Balance:	\$38	\$167	\$99

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$87,098	\$
Total Unreserved Funds:	\$	\$91,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$754,190	\$479,400	\$90,519
Total Unrestricted Net Assets:	-\$725,857	\$220,105	\$968,211



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$6,805,566	\$2,650,240	\$437,488
Per Capita Debt:	\$227	\$105	\$31
General Obligation Debt over EAV:	0.61%	0.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,041	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$1,220	\$
Expenditures During FY 15:	\$	\$2,173	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$953	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.89%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,949	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Davis Fire Protection District**

Unit Code: **089/030/06** County: **Stephenson**

Fiscal Year End: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$594,948**

Equalized Assessed Valuation: **\$49,432,896**

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 15:	\$309,671	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$124	\$100	\$67
Revenue Collected During FY 15:	\$339,560	\$189,030	\$137,431
Expenditures During FY 15:	\$465,756	\$178,730	\$124,140
Per Capita Revenue:	\$136	\$98	\$72
Per Capita Expenditures:	\$186	\$93	\$63
Revenues over (under) Expenditures:	-\$126,196	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	41.19%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$191,834	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$77	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,594	\$12,509	\$
Total Unrestricted Net Assets:	\$189,681	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Deerfield-Bannockburn Fire Protection District**

Unit Code: **049/040/06** County: **Lake**

Fiscal Year End: **4/30/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,475,602**

Equalized Assessed Valuation: **\$1,365,969,409**

Population: **20,955**

Employees:

 Full Time: **46**

 Part Time:

 Salaries Paid: **\$4,911,593**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$7,758,848	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$370	\$166	\$98
Revenue Collected During FY 15:	\$9,572,936	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$8,641,914	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$457	\$248	\$208
Per Capita Expenditures:	\$412	\$244	\$209
Revenues over (under) Expenditures:	\$931,022	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	50.32%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$4,348,370	\$2,662,547	\$1,502,136
Per Capita Ending Fund Balance:	\$208	\$167	\$99

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$87,098	\$
Total Unreserved Funds:	\$	\$91,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$275,676	\$479,400	\$90,519
Total Unrestricted Net Assets:	\$6,773,419	\$220,105	\$968,211



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$2,650,240	\$437,488
Per Capita Debt:	\$	\$105	\$31
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,041	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$1,220	\$
Expenditures During FY 15:	\$	\$2,173	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$953	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.89%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,949	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Dekalb Community Fire Protection District**

Unit Code: 019/020/06 County: Dekalb

Fiscal Year End: 4/30/2015

Accounting Method: Cash

Appropriation or Budget: \$148,180

Equalized Assessed Valuation: \$41,905,037

Population: 3,200

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 15:	\$81,196	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$25	\$100	\$67
Revenue Collected During FY 15:	\$143,740	\$189,030	\$137,431
Expenditures During FY 15:	\$148,765	\$178,730	\$124,140
Per Capita Revenue:	\$45	\$98	\$72
Per Capita Expenditures:	\$46	\$93	\$63
Revenues over (under) Expenditures:	-\$5,025	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	51.20%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$76,171	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$24	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$76,171	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Deland Fire Protection District**

Unit Code: **074/040/06** County: **Piatt**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$184,320**

Equalized Assessed Valuation: **\$29,000,000**

Population: **800**

Employees:

 Full Time:

 Part Time: **1**

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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$131,051	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$164	\$100	\$67
Revenue Collected During FY 15:	\$53,616	\$189,030	\$137,431
Expenditures During FY 15:	\$51,567	\$178,730	\$124,140
Per Capita Revenue:	\$67	\$98	\$72
Per Capita Expenditures:	\$64	\$93	\$63
Revenues over (under) Expenditures:	\$2,049	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	258.11%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$133,100	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$166	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$133,099	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Delavan Fire Protection District**

Unit Code: **090/080/06** County: **Tazewell**

Fiscal Year End: **5/31/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$458,000**

Equalized Assessed Valuation: **\$52,192,418**

Population: **1,689**

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 15:	\$288,339	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$171	\$100	\$67
Revenue Collected During FY 15:	\$200,392	\$189,030	\$137,431
Expenditures During FY 15:	\$98,050	\$178,730	\$124,140
Per Capita Revenue:	\$119	\$98	\$72
Per Capita Expenditures:	\$58	\$93	\$63
Revenues over (under) Expenditures:	\$102,342	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	398.45%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$390,681	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$231	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$390,681	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$96,622	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$120	\$100	\$67
Revenue Collected During FY 15:	\$80,972	\$189,030	\$137,431
Expenditures During FY 15:	\$47,593	\$178,730	\$124,140
Per Capita Revenue:	\$101	\$98	\$72
Per Capita Expenditures:	\$59	\$93	\$63
Revenues over (under) Expenditures:	\$33,379	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	273.15%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$130,001	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$162	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **DeSoto Township Fire Protection District**

Unit Code: **039/030/06** County: **Jackson**

Fiscal Year End: **6/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$748,142**

Equalized Assessed Valuation: **\$25,778,047**

Population: **1,590**

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 15:	\$52,961	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$33	\$100	\$67
Revenue Collected During FY 15:	\$65,081	\$189,030	\$137,431
Expenditures During FY 15:	\$65,081	\$178,730	\$124,140
Per Capita Revenue:	\$41	\$98	\$72
Per Capita Expenditures:	\$41	\$93	\$63
Revenues over (under) Expenditures:	\$	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	81.38%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$52,961	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$33	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$20,585	\$123,897	\$
Per Capita Debt:	\$13	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Dieterich Fire Protection District**

Unit Code: **025/020/06** County: **Effingham**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$432,921**

Equalized Assessed Valuation: **\$36,283,914**

Population: **3,000**

Employees:

 Full Time:

 Part Time: **24**

 Salaries Paid: **\$8,745**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$62,872	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$21	\$100	\$67
Revenue Collected During FY 15:	\$147,119	\$189,030	\$137,431
Expenditures During FY 15:	\$129,122	\$178,730	\$124,140
Per Capita Revenue:	\$49	\$98	\$72
Per Capita Expenditures:	\$43	\$93	\$63
Revenues over (under) Expenditures:	\$17,997	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	62.63%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$80,869	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$27	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$80,869	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$408,907	\$123,897	\$
Per Capita Debt:	\$136	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Dimmick-Peru Fire Protection District**

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$106,489	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$142	\$100	\$67
Revenue Collected During FY 15:	\$47,355	\$189,030	\$137,431
Expenditures During FY 15:	\$20,532	\$178,730	\$124,140
Per Capita Revenue:	\$63	\$98	\$72
Per Capita Expenditures:	\$27	\$93	\$63
Revenues over (under) Expenditures:	\$26,823	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	649.29%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$133,312	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$178	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Divernon Fire Protection District		
Unit Code:	083/050/06	County:	Sangamon
Fiscal Year End:	6/30/2015		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$212,581		
Equalized Assessed Valuation:	\$33,532,179		
Population:	1,172		
Employees:			
	Full Time:	1	
	Part Time:	7	
	Salaries Paid:	\$8,700	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$126,747	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$108	\$100	\$67
Revenue Collected During FY 15:	\$127,686	\$189,030	\$137,431
Expenditures During FY 15:	\$83,027	\$178,730	\$124,140
Per Capita Revenue:	\$109	\$98	\$72
Per Capita Expenditures:	\$71	\$93	\$63
Revenues over (under) Expenditures:	\$44,659	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	206.45%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$171,406	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$146	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$171,406	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$2,650,240	\$437,488
Per Capita Debt:	\$	\$105	\$31
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,041	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$1,220	\$
Expenditures During FY 15:	\$	\$2,173	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$953	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.89%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,949	\$
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: **Dora Twp Fire Protection District**

Unit Code: **070/030/06** County: **Moultrie**

Fiscal Year End: **6/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$71,275**

Equalized Assessed Valuation: **\$18,401,990**

Population: **950**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$4,650**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$20,172	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$21	\$100	\$67
Revenue Collected During FY 15:	\$72,828	\$189,030	\$137,431
Expenditures During FY 15:	\$73,617	\$178,730	\$124,140
Per Capita Revenue:	\$77	\$98	\$72
Per Capita Expenditures:	\$77	\$93	\$63
Revenues over (under) Expenditures:	-\$789	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	26.33%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$19,383	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$20	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$19,383	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$94,627	\$123,897	\$
Per Capita Debt:	\$100	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Downs Fire Protection District**

Unit Code: **064/080/06** County: **McLean**

Fiscal Year End: **6/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$707,898**

Equalized Assessed Valuation: **\$115,467,896**

Population: **5,350**

Employees:

 Full Time:

 Part Time: **15**

 Salaries Paid: **\$245,618**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$352,692	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$66	\$100	\$67
Revenue Collected During FY 15:	\$542,559	\$189,030	\$137,431
Expenditures During FY 15:	\$728,935	\$178,730	\$124,140
Per Capita Revenue:	\$101	\$98	\$72
Per Capita Expenditures:	\$136	\$93	\$63
Revenues over (under) Expenditures:	-\$186,376	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	22.82%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$166,316	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$31	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$166,316	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$2,543,876	\$123,897	\$
Per Capita Debt:	\$475	\$53	\$
General Obligation Debt over EAV:	1.94%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Dunlap Fire Protection District**

Unit Code: **072/030/06** County: **Peoria**

Fiscal Year End: **5/31/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$1,247,000**

Equalized Assessed Valuation: **\$189,577,106**

Population: **8,000**

Employees:

 Full Time:

 Part Time: **37**

 Salaries Paid: **\$106,212**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$261,295	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$33	\$100	\$67
Revenue Collected During FY 15:	\$588,303	\$189,030	\$137,431
Expenditures During FY 15:	\$1,003,055	\$178,730	\$124,140
Per Capita Revenue:	\$74	\$98	\$72
Per Capita Expenditures:	\$125	\$93	\$63
Revenues over (under) Expenditures:	-\$414,752	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	19.60%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$196,638	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$25	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$196,638	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$250,095	\$123,897	\$
Per Capita Debt:	\$31	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Dunleith Menominee Fire Protection District**

Unit Code: 043/010/06 County: Jo Daviess

Fiscal Year End: 4/30/2015

Accounting Method: Cash

Appropriation or Budget: \$37,522,600

Equalized Assessed Valuation: \$67,101,389

Population: 32,380

Employees:

Full Time: _____

Part Time: _____

Salaries Paid: _____ \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$103,160	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$3	\$100	\$67
Revenue Collected During FY 15:	\$283,584	\$189,030	\$137,431
Expenditures During FY 15:	\$280,143	\$178,730	\$124,140
Per Capita Revenue:	\$9	\$98	\$72
Per Capita Expenditures:	\$9	\$93	\$63
Revenues over (under) Expenditures:	\$3,441	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	38.05%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$106,601	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$3	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$106,602	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$150,000	\$123,897	\$
Per Capita Debt:	\$5	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Dupo Fire Protection District**

Unit Code: 088/040/06 County: St. Clair

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$478,763

Equalized Assessed Valuation: \$33,235,569

Population: 4,711

Employees:

 Full Time:

 Part Time: 23

 Salaries Paid: \$117,356

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$201,146	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$43	\$100	\$67
Revenue Collected During FY 15:	\$519,381	\$189,030	\$137,431
Expenditures During FY 15:	\$678,898	\$178,730	\$124,140
Per Capita Revenue:	\$110	\$98	\$72
Per Capita Expenditures:	\$144	\$93	\$63
Revenues over (under) Expenditures:	-\$159,517	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	30.63%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$207,979	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$44	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$220,455	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$597,015	\$123,897	\$
Per Capita Debt:	\$127	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Dwight Fire Protection District**

Unit Code: **053/030/06** County: **Livingston**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$552,350**

Equalized Assessed Valuation: **\$93,016,004**

Population: **4,363**

Employees:

 Full Time:

 Part Time: **7**

 Salaries Paid: **\$7,459**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$162,605	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$37	\$100	\$67
Revenue Collected During FY 15:	\$370,778	\$189,030	\$137,431
Expenditures During FY 15:	\$359,026	\$178,730	\$124,140
Per Capita Revenue:	\$85	\$98	\$72
Per Capita Expenditures:	\$82	\$93	\$63
Revenues over (under) Expenditures:	\$11,752	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	48.56%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$174,357	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$40	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$174,357	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$20,844	\$123,897	\$
Per Capita Debt:	\$5	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Earlville Fire Protection District**

Unit Code: **050/040/06** County: **Lasalle**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$813,500**

Equalized Assessed Valuation: **\$60,180,249**

Population: **2,586**

Employees:

 Full Time:

 Part Time: **43**

 Salaries Paid: **\$76,150**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$634,570	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$245	\$100	\$67
Revenue Collected During FY 15:	\$195,983	\$189,030	\$137,431
Expenditures During FY 15:	\$296,716	\$178,730	\$124,140
Per Capita Revenue:	\$76	\$98	\$72
Per Capita Expenditures:	\$115	\$93	\$63
Revenues over (under) Expenditures:	-\$100,733	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	179.92%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$533,837	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$206	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$201,383	\$12,509	\$
Total Unrestricted Net Assets:	\$332,454	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	East Dundee & Countryside Fire Protection District		
Unit Code:	045/050/06	County:	Kane
Fiscal Year End:	12/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,248,295		
Equalized Assessed Valuation:	\$195,166,110		
Population:	4,700		
Employees:			
	Full Time:		3
	Part Time:		24
	Salaries Paid:		\$944,540

Blended Component Units
Number Submitted = 1
Firefighters' Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,265,830	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$269	\$166	\$98
Revenue Collected During FY 15:	\$2,391,007	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$3,074,212	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$509	\$248	\$208
Per Capita Expenditures:	\$654	\$244	\$209
Revenues over (under) Expenditures:	-\$683,205	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	27.90%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$857,625	\$2,662,547	\$1,502,136
Per Capita Ending Fund Balance:	\$182	\$167	\$99

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$87,098	\$
Total Unreserved Funds:	\$	\$91,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,988	\$479,400	\$90,519
Total Unrestricted Net Assets:	-\$505,952	\$220,105	\$968,211



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$5,775,000	\$2,650,240	\$437,488
Per Capita Debt:	\$1,229	\$105	\$31
General Obligation Debt over EAV:	2.60%	0.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,041	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$1,220	\$
Expenditures During FY 15:	\$	\$2,173	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$953	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.89%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,949	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,112,001	\$2,650,240	\$437,488
Per Capita Debt:	\$62	\$105	\$31
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,041	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$1,220	\$
Expenditures During FY 15:	\$	\$2,173	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$953	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.89%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,949	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **East Moline Rural Fire Protection District**

Unit Code: **081/100/06** County: **Rock Island**

Fiscal Year End: **12/31/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$112,476**

Equalized Assessed Valuation: **\$22,000**

Population: **400**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$3,000**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$6,780	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$17	\$100	\$67
Revenue Collected During FY 15:	\$143,964	\$189,030	\$137,431
Expenditures During FY 15:	\$89,694	\$178,730	\$124,140
Per Capita Revenue:	\$360	\$98	\$72
Per Capita Expenditures:	\$224	\$93	\$63
Revenues over (under) Expenditures:	\$54,270	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	68.06%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$61,050	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$153	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$37,865	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$4	\$100	\$67
Revenue Collected During FY 15:	\$33,121	\$189,030	\$137,431
Expenditures During FY 15:	\$22,201	\$178,730	\$124,140
Per Capita Revenue:	\$3	\$98	\$72
Per Capita Expenditures:	\$2	\$93	\$63
Revenues over (under) Expenditures:	\$10,920	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	227.08%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$50,415	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$5	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$50,415	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$66,078	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$14	\$100	\$67
Revenue Collected During FY 15:	\$126,856	\$189,030	\$137,431
Expenditures During FY 15:	\$126,722	\$178,730	\$124,140
Per Capita Revenue:	\$26	\$98	\$72
Per Capita Expenditures:	\$26	\$93	\$63
Revenues over (under) Expenditures:	\$134	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	52.25%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$66,212	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$14	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$4,000	\$9,078	\$
Total Unreserved Funds:	\$62,212	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$415,599	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$31	\$100	\$67
Revenue Collected During FY 15:	\$469,608	\$189,030	\$137,431
Expenditures During FY 15:	\$193,391	\$178,730	\$124,140
Per Capita Revenue:	\$35	\$98	\$72
Per Capita Expenditures:	\$14	\$93	\$63
Revenues over (under) Expenditures:	\$276,217	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	357.73%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$691,816	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$51	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$2,630	\$9,078	\$
Total Unreserved Funds:	\$689,186	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Eastern Prairie Fire Protection District**

Unit Code: **010/040/06** County: **Champaign**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$351,125**

Equalized Assessed Valuation: **\$29,597,157**

Population: **3,500**

Employees:

 Full Time:

 Part Time: **24**

 Salaries Paid: **\$17,000**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$350,149	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$100	\$100	\$67
Revenue Collected During FY 15:	\$165,919	\$189,030	\$137,431
Expenditures During FY 15:	\$91,332	\$178,730	\$124,140
Per Capita Revenue:	\$47	\$98	\$72
Per Capita Expenditures:	\$26	\$93	\$63
Revenues over (under) Expenditures:	\$74,587	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	465.05%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$424,736	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$121	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$424,736	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$3,816	\$123,897	\$
Per Capita Debt:	\$1	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **060/010/06** County: **Mason**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$133,335**

Equalized Assessed Valuation: **\$19,067,654**

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 15:	\$70,537	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$101	\$100	\$67
Revenue Collected During FY 15:	\$63,939	\$189,030	\$137,431
Expenditures During FY 15:	\$93,560	\$178,730	\$124,140
Per Capita Revenue:	\$91	\$98	\$72
Per Capita Expenditures:	\$134	\$93	\$63
Revenues over (under) Expenditures:	-\$29,621	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	43.73%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$40,916	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$58	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$696,567	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$268	\$100	\$67
Revenue Collected During FY 15:	\$106,320	\$189,030	\$137,431
Expenditures During FY 15:	\$133,045	\$178,730	\$124,140
Per Capita Revenue:	\$41	\$98	\$72
Per Capita Expenditures:	\$51	\$93	\$63
Revenues over (under) Expenditures:	-\$26,725	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	503.47%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$669,842	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$258	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$669,842	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$151,208	\$123,897	\$
Per Capita Debt:	\$58	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Edgewood Bi-County Fire Protection District**

Unit Code: **025/030/06** County: **Effingham**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$79,050**

Equalized Assessed Valuation: **\$32,523,618**

Population: **1,385**

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 15:	\$19,278	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$14	\$100	\$67
Revenue Collected During FY 15:	\$94,685	\$189,030	\$137,431
Expenditures During FY 15:	\$69,674	\$178,730	\$124,140
Per Capita Revenue:	\$68	\$98	\$72
Per Capita Expenditures:	\$50	\$93	\$63
Revenues over (under) Expenditures:	\$25,011	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	63.57%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$44,289	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$32	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$44,289	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$43,815	\$123,897	\$
Per Capita Debt:	\$32	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$58,535	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$49	\$100	\$67
Revenue Collected During FY 15:	\$57,202	\$189,030	\$137,431
Expenditures During FY 15:	\$47,953	\$178,730	\$124,140
Per Capita Revenue:	\$48	\$98	\$72
Per Capita Expenditures:	\$40	\$93	\$63
Revenues over (under) Expenditures:	\$9,249	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	141.36%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$67,784	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$56	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
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: **El Paso Fire Protection District**

Unit Code: **102/030/06** County: **Woodford**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$566,450**

Equalized Assessed Valuation: **\$90,123,124**

Population: **4,400**

Employees:

 Full Time:

 Part Time: **25**

 Salaries Paid: **\$18,290**

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 15:	\$1,182,763	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$269	\$100	\$67
Revenue Collected During FY 15:	\$572,639	\$189,030	\$137,431
Expenditures During FY 15:	\$512,951	\$178,730	\$124,140
Per Capita Revenue:	\$130	\$98	\$72
Per Capita Expenditures:	\$117	\$93	\$63
Revenues over (under) Expenditures:	\$59,688	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	239.77%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$1,229,891	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$280	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$1,229,890	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$147,149	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$114	\$100	\$67
Revenue Collected During FY 15:	\$154,710	\$189,030	\$137,431
Expenditures During FY 15:	\$223,724	\$178,730	\$124,140
Per Capita Revenue:	\$120	\$98	\$72
Per Capita Expenditures:	\$173	\$93	\$63
Revenues over (under) Expenditures:	-\$69,014	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	34.92%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$78,135	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$61	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$78,135	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$157,860	\$123,897	\$
Per Capita Debt:	\$122	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$2,650,240	\$437,488
Per Capita Debt:	\$	\$105	\$31
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,041	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$1,220	\$
Expenditures During FY 15:	\$	\$2,173	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$953	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.89%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,949	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$369,838	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$135	\$100	\$67
Revenue Collected During FY 15:	\$161,725	\$189,030	\$137,431
Expenditures During FY 15:	\$380,219	\$178,730	\$124,140
Per Capita Revenue:	\$59	\$98	\$72
Per Capita Expenditures:	\$139	\$93	\$63
Revenues over (under) Expenditures:	-\$218,494	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	39.80%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$151,344	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$55	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$151,344	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



STATE OF ILLINOIS
 COMPTROLLER
 SUSANA A. MENDOZA

FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$640,759	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$193	\$166	\$98
Revenue Collected During FY 15:	\$1,796,211	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$1,994,527	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$541	\$248	\$208
Per Capita Expenditures:	\$600	\$244	\$209
Revenues over (under) Expenditures:	-\$198,316	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	16.49%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$328,836	\$2,662,547	\$1,502,136
Per Capita Ending Fund Balance:	\$99	\$167	\$99

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$87,098	\$
Total Unreserved Funds:	\$328,835	\$91,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$479,400	\$90,519
Total Unrestricted Net Assets:	\$	\$220,105	\$968,211



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$2,650,240	\$437,488
Per Capita Debt:	\$	\$105	\$31
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,041	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$1,220	\$
Expenditures During FY 15:	\$	\$2,173	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$953	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.89%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,949	\$
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: **Elkhart Fire Protection District**

Unit Code: **054/020/06** County: **Logan**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$193,006**

Equalized Assessed Valuation: **\$31,106,794**

Population: **405**

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 15:	\$252,086	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$622	\$100	\$67
Revenue Collected During FY 15:	\$98,952	\$189,030	\$137,431
Expenditures During FY 15:	\$109,240	\$178,730	\$124,140
Per Capita Revenue:	\$244	\$98	\$72
Per Capita Expenditures:	\$270	\$93	\$63
Revenues over (under) Expenditures:	-\$10,288	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	221.35%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$241,798	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$597	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$241,798	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$219,901	\$123,897	\$
Per Capita Debt:	\$543	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Elliott Fire Protection District**

Unit Code: **027/060/06** County: **Ford**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$99,013**

Equalized Assessed Valuation: **\$12,660,297**

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 15:	\$55,442	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$79	\$100	\$67
Revenue Collected During FY 15:	\$43,036	\$189,030	\$137,431
Expenditures During FY 15:	\$32,587	\$178,730	\$124,140
Per Capita Revenue:	\$61	\$98	\$72
Per Capita Expenditures:	\$47	\$93	\$63
Revenues over (under) Expenditures:	\$10,449	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	202.20%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$65,891	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$94	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,929	\$12,509	\$
Total Unrestricted Net Assets:	\$47,962	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$44,686	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$67	\$100	\$67
Revenue Collected During FY 15:	\$117,939	\$189,030	\$137,431
Expenditures During FY 15:	\$86,339	\$178,730	\$124,140
Per Capita Revenue:	\$177	\$98	\$72
Per Capita Expenditures:	\$129	\$93	\$63
Revenues over (under) Expenditures:	\$31,600	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	552.98%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$477,439	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$715	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$128,466	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$375,000	\$123,897	\$
Per Capita Debt:	\$561	\$53	\$
General Obligation Debt over EAV:	1.16%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$60,738	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$29	\$100	\$67
Revenue Collected During FY 15:	\$87,582	\$189,030	\$137,431
Expenditures During FY 15:	\$85,486	\$178,730	\$124,140
Per Capita Revenue:	\$42	\$98	\$72
Per Capita Expenditures:	\$41	\$93	\$63
Revenues over (under) Expenditures:	\$2,096	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	73.50%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$62,834	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$30	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$62,834	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$280,745	\$123,897	\$
Per Capita Debt:	\$134	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$260,000	\$2,650,240	\$437,488
Per Capita Debt:	\$114	\$105	\$31
General Obligation Debt over EAV:	0.05%	0.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,041	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$1,220	\$
Expenditures During FY 15:	\$	\$2,173	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$953	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.89%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,949	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$158,666	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$144	\$100	\$67
Revenue Collected During FY 15:	\$73,513	\$189,030	\$137,431
Expenditures During FY 15:	\$54,357	\$178,730	\$124,140
Per Capita Revenue:	\$67	\$98	\$72
Per Capita Expenditures:	\$49	\$93	\$63
Revenues over (under) Expenditures:	\$19,156	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	327.14%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$177,822	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$162	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$177,821	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Emerald Mound Fire Protection District**

Unit Code: 088/060/06 County: St. Clair

Fiscal Year End: 5/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$1,391,150

Equalized Assessed Valuation: \$75,714,089

Population: 4,900

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 15:	\$398,274	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$81	\$100	\$67
Revenue Collected During FY 15:	\$264,353	\$189,030	\$137,431
Expenditures During FY 15:	\$251,229	\$178,730	\$124,140
Per Capita Revenue:	\$54	\$98	\$72
Per Capita Expenditures:	\$51	\$93	\$63
Revenues over (under) Expenditures:	\$13,124	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	163.75%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$411,398	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$84	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$411,398	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$186,286	\$123,897	\$
Per Capita Debt:	\$38	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Emington-Campus Fire Protection District**

Unit Code: **053/035/06** County: **Livingston**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$67,000**

Equalized Assessed Valuation: **\$15,543,499**

Population: **450**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$25,992	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$58	\$100	\$67
Revenue Collected During FY 15:	\$40,695	\$189,030	\$137,431
Expenditures During FY 15:	\$34,637	\$178,730	\$124,140
Per Capita Revenue:	\$90	\$98	\$72
Per Capita Expenditures:	\$77	\$93	\$63
Revenues over (under) Expenditures:	\$6,058	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	92.53%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$32,050	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$71	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$32,050	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$9,375	\$123,897	\$
Per Capita Debt:	\$21	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Emmet Chalmers Fire Protection District**

Unit Code: **062/025/06** County: **Mcdonough**

Fiscal Year End: **6/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$26,044**

Equalized Assessed Valuation: **\$26,853,439**

Population: **1,200**

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 15:	\$138,394	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$115	\$100	\$67
Revenue Collected During FY 15:	\$26,704	\$189,030	\$137,431
Expenditures During FY 15:	\$27,844	\$178,730	\$124,140
Per Capita Revenue:	\$22	\$98	\$72
Per Capita Expenditures:	\$23	\$93	\$63
Revenues over (under) Expenditures:	-\$1,140	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	492.94%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$137,254	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$114	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$74,167	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$55	\$100	\$67
Revenue Collected During FY 15:	\$24,227	\$189,030	\$137,431
Expenditures During FY 15:	\$25,999	\$178,730	\$124,140
Per Capita Revenue:	\$18	\$98	\$72
Per Capita Expenditures:	\$19	\$93	\$63
Revenues over (under) Expenditures:	-\$1,772	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	278.45%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$72,395	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$54	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$16,079	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$10,792	\$123,897	\$
Per Capita Debt:	\$8	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$327,217	\$123,897	\$
Per Capita Debt:	\$102	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$319,495	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$160	\$100	\$67
Revenue Collected During FY 15:	\$184,741	\$189,030	\$137,431
Expenditures During FY 15:	\$109,411	\$178,730	\$124,140
Per Capita Revenue:	\$92	\$98	\$72
Per Capita Expenditures:	\$55	\$93	\$63
Revenues over (under) Expenditures:	\$75,330	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	360.86%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$394,825	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$197	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$32,454	\$9,078	\$
Total Unreserved Funds:	\$362,373	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$768,414	\$2,650,240	\$437,488
Per Capita Debt:	\$122	\$105	\$31
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,041	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$1,220	\$
Expenditures During FY 15:	\$	\$2,173	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$953	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.89%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,949	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Ewing-Northern Fire Protection District**

Unit Code: 028/005/06 County: Franklin

Fiscal Year End: 12/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$141,236

Equalized Assessed Valuation: \$43,058,334

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 15:	\$113,965	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$33	\$100	\$67
Revenue Collected During FY 15:	\$151,242	\$189,030	\$137,431
Expenditures During FY 15:	\$116,512	\$178,730	\$124,140
Per Capita Revenue:	\$43	\$98	\$72
Per Capita Expenditures:	\$33	\$93	\$63
Revenues over (under) Expenditures:	\$34,730	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	127.62%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$148,695	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$42	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,087	\$12,509	\$
Total Unrestricted Net Assets:	\$138,608	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$39,867	\$123,897	\$
Per Capita Debt:	\$11	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **F M C Fire Protection District**

Unit Code: **092/035/06** County: **Vermilion**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$60,914**

Equalized Assessed Valuation: **\$15,000,000**

Population: **1,800**

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 15:	\$16,382	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$9	\$100	\$67
Revenue Collected During FY 15:	\$60,914	\$189,030	\$137,431
Expenditures During FY 15:	\$60,914	\$178,730	\$124,140
Per Capita Revenue:	\$34	\$98	\$72
Per Capita Expenditures:	\$34	\$93	\$63
Revenues over (under) Expenditures:	\$	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	26.89%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$16,382	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$9	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **053/037/06** County: **Livingston**

Fiscal Year End: **5/31/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$34,900**

Equalized Assessed Valuation: **\$34,718,586**

Population: **600**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$70,892	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$118	\$100	\$67
Revenue Collected During FY 15:	\$33,642	\$189,030	\$137,431
Expenditures During FY 15:	\$76,250	\$178,730	\$124,140
Per Capita Revenue:	\$56	\$98	\$72
Per Capita Expenditures:	\$127	\$93	\$63
Revenues over (under) Expenditures:	-\$42,608	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	37.09%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$28,284	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$47	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$28,284	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **096/015/06** County: **Wayne**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$115,778**

Equalized Assessed Valuation: **\$33,463,251**

Population: **3,500**

Employees:

 Full Time:

 Part Time: **1**

 Salaries Paid: **\$4,158**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$41,170	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$12	\$100	\$67
Revenue Collected During FY 15:	\$117,475	\$189,030	\$137,431
Expenditures During FY 15:	\$40,161	\$178,730	\$124,140
Per Capita Revenue:	\$34	\$98	\$72
Per Capita Expenditures:	\$11	\$93	\$63
Revenues over (under) Expenditures:	\$77,314	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	199.27%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$80,027	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$23	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,518	\$12,509	\$
Total Unrestricted Net Assets:	\$55,509	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$339,985	\$123,897	\$
Per Capita Debt:	\$97	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Fairview Fire Protection District**

Unit Code: **029/070/06** County: **Fulton**

Fiscal Year End: **6/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$135,300**

Equalized Assessed Valuation: **\$22,708,736**

Population: **1,000**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$104,625	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$105	\$100	\$67
Revenue Collected During FY 15:	\$158,069	\$189,030	\$137,431
Expenditures During FY 15:	\$93,285	\$178,730	\$124,140
Per Capita Revenue:	\$158	\$98	\$72
Per Capita Expenditures:	\$93	\$93	\$63
Revenues over (under) Expenditures:	\$64,784	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	181.60%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$169,409	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$169	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$169,409	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$216,464	\$123,897	\$
Per Capita Debt:	\$216	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,520,905	\$2,650,240	\$437,488
Per Capita Debt:	\$98	\$105	\$31
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,041	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$1,220	\$
Expenditures During FY 15:	\$	\$2,173	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$953	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.89%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,949	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$25,757	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$15	\$100	\$67
Revenue Collected During FY 15:	\$65,867	\$189,030	\$137,431
Expenditures During FY 15:	\$53,896	\$178,730	\$124,140
Per Capita Revenue:	\$39	\$98	\$72
Per Capita Expenditures:	\$32	\$93	\$63
Revenues over (under) Expenditures:	\$11,971	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	70.00%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$37,728	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$22	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$180,100	\$123,897	\$
Per Capita Debt:	\$106	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Farmer City Fire Protection District**

Unit Code: 020/010/06 County: Dewitt

Fiscal Year End: 6/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$503,650

Equalized Assessed Valuation: \$65,140,165

Population: 3,500

Employees:

 Full Time:

 Part Time: 28

 Salaries Paid: \$6,070

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$407,704	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$116	\$100	\$67
Revenue Collected During FY 15:	\$476,506	\$189,030	\$137,431
Expenditures During FY 15:	\$405,588	\$178,730	\$124,140
Per Capita Revenue:	\$136	\$98	\$72
Per Capita Expenditures:	\$116	\$93	\$63
Revenues over (under) Expenditures:	\$70,918	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	118.01%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$478,622	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$137	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$133,267	\$12,509	\$
Total Unrestricted Net Assets:	\$345,355	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$207,185	\$123,897	\$
Per Capita Debt:	\$59	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Farmersville-Waggoner Fire Protection District**

Unit Code: **068/030/06** County: **Montgomery**

Fiscal Year End: **10/31/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$69,000**

Equalized Assessed Valuation: **\$2,250,000**

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 15:	\$140,775	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$56	\$100	\$67
Revenue Collected During FY 15:	\$70,822	\$189,030	\$137,431
Expenditures During FY 15:	\$35,135	\$178,730	\$124,140
Per Capita Revenue:	\$28	\$98	\$72
Per Capita Expenditures:	\$14	\$93	\$63
Revenues over (under) Expenditures:	\$35,687	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	502.24%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$176,462	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$71	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$176,462	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Fieldon Fire Protection District**

Unit Code: **042/025/06** County: **Jersey**

Fiscal Year End: **5/31/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$25,120**

Equalized Assessed Valuation: **\$13,747,795**

Population: **271**

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 15:	\$14,584	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$54	\$100	\$67
Revenue Collected During FY 15:	\$21,221	\$189,030	\$137,431
Expenditures During FY 15:	\$14,133	\$178,730	\$124,140
Per Capita Revenue:	\$78	\$98	\$72
Per Capita Expenditures:	\$52	\$93	\$63
Revenues over (under) Expenditures:	\$7,088	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	158.74%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$22,435	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$83	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Fillmore Fire Protection District**

Unit Code: **068/010/06** County: **Montgomery**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$712,478**

Equalized Assessed Valuation: **\$8,723,934**

Population: **1,350**

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 15:	\$138,506	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$103	\$100	\$67
Revenue Collected During FY 15:	\$58,553	\$189,030	\$137,431
Expenditures During FY 15:	\$97,605	\$178,730	\$124,140
Per Capita Revenue:	\$43	\$98	\$72
Per Capita Expenditures:	\$72	\$93	\$63
Revenues over (under) Expenditures:	-\$39,052	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	101.89%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$99,454	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$74	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$29,442	\$123,897	\$
Per Capita Debt:	\$22	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Findlay Fire Protection District**

Unit Code: **086/007/06** County: **Shelby**

Fiscal Year End: **8/31/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$293,430**

Equalized Assessed Valuation: **\$31,610,150**

Population: **1,000**

Employees:

 Full Time:

 Part Time: **21**

 Salaries Paid: **\$15,915**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$200,253	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$200	\$100	\$67
Revenue Collected During FY 15:	\$129,657	\$189,030	\$137,431
Expenditures During FY 15:	\$96,466	\$178,730	\$124,140
Per Capita Revenue:	\$130	\$98	\$72
Per Capita Expenditures:	\$96	\$93	\$63
Revenues over (under) Expenditures:	\$33,191	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	242.00%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$233,444	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$233	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$8,166	\$9,078	\$
Total Unreserved Funds:	\$225,278	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$264,092	\$123,897	\$
Per Capita Debt:	\$132	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Flat Rock Area Fire Protection District**

Unit Code: **017/010/06** County: **Crawford**

Fiscal Year End: **5/31/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$100,200**

Equalized Assessed Valuation: **\$15,680,034**

Population: **1,440**

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 15:	\$114,160	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$79	\$100	\$67
Revenue Collected During FY 15:	\$60,334	\$189,030	\$137,431
Expenditures During FY 15:	\$43,262	\$178,730	\$124,140
Per Capita Revenue:	\$42	\$98	\$72
Per Capita Expenditures:	\$30	\$93	\$63
Revenues over (under) Expenditures:	\$17,072	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	303.34%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$131,232	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$91	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Forest View Fire Protection District**

Unit Code: **016/055/06** County: **Cook**

Fiscal Year End: **8/31/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$19,090**

Equalized Assessed Valuation: **\$9,441,566**

Population: **450**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$900**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$	\$100	\$67
Revenue Collected During FY 15:	\$	\$189,030	\$137,431
Expenditures During FY 15:	\$	\$178,730	\$124,140
Per Capita Revenue:	\$	\$98	\$72
Per Capita Expenditures:	\$	\$93	\$63
Revenues over (under) Expenditures:	\$	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	0.00%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Forman Fire Protection District**

Unit Code: **060/020/06** County: **Mason**

Fiscal Year End: **5/31/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$714,970**

Equalized Assessed Valuation: **\$67,705,023**

Population: **7,000**

Employees:

 Full Time: **1**

 Part Time: **54**

 Salaries Paid: **\$97,919**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$272,801	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$39	\$100	\$67
Revenue Collected During FY 15:	\$548,392	\$189,030	\$137,431
Expenditures During FY 15:	\$510,877	\$178,730	\$124,140
Per Capita Revenue:	\$78	\$98	\$72
Per Capita Expenditures:	\$73	\$93	\$63
Revenues over (under) Expenditures:	\$37,515	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	60.74%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$310,316	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$44	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$76,536	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$166,367	\$123,897	\$
Per Capita Debt:	\$24	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Forreston Fire Protection District**

Unit Code: 071/020/06 County: Ogle

Fiscal Year End: 5/31/2015

Accounting Method: Cash

Appropriation or Budget: \$273,835

Equalized Assessed Valuation: \$47,090,706

Population: 4,400

Employees:

 Full Time:

 Part Time: 6

 Salaries Paid: \$53,207

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$49,675	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$11	\$100	\$67
Revenue Collected During FY 15:	\$211,560	\$189,030	\$137,431
Expenditures During FY 15:	\$181,737	\$178,730	\$124,140
Per Capita Revenue:	\$48	\$98	\$72
Per Capita Expenditures:	\$41	\$93	\$63
Revenues over (under) Expenditures:	\$29,823	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	43.74%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$79,498	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$18	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$79,498	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$38,072	\$123,897	\$
Per Capita Debt:	\$15	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Fort Russell Fire Protection District**

Unit Code: 057/035/06 County: Madison

Fiscal Year End: 4/30/2015

Accounting Method: Cash

Appropriation or Budget: \$72,880

Equalized Assessed Valuation: \$54,370,465

Population: 2,000

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$95,596	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$48	\$100	\$67
Revenue Collected During FY 15:	\$84,885	\$189,030	\$137,431
Expenditures During FY 15:	\$69,699	\$178,730	\$124,140
Per Capita Revenue:	\$42	\$98	\$72
Per Capita Expenditures:	\$35	\$93	\$63
Revenues over (under) Expenditures:	\$15,186	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	158.94%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$110,782	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$55	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$110,782	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Fosterburg Fire Protection District**

Unit Code: 057/040/06 County: Madison

Fiscal Year End: 6/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$980,538

Equalized Assessed Valuation: \$82,311,109

Population: 4,091

Employees:

 Full Time: 8

 Part Time:

 Salaries Paid: \$235,398

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$479,617	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$117	\$100	\$67
Revenue Collected During FY 15:	\$548,588	\$189,030	\$137,431
Expenditures During FY 15:	\$745,657	\$178,730	\$124,140
Per Capita Revenue:	\$134	\$98	\$72
Per Capita Expenditures:	\$182	\$93	\$63
Revenues over (under) Expenditures:	-\$197,069	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	37.89%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$282,548	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$69	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,586	\$12,509	\$
Total Unrestricted Net Assets:	-\$550,712	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Fox Lake Fire Protection District		
Unit Code:	049/050/06	County:	Lake
Fiscal Year End:	5/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,120,495		
Equalized Assessed Valuation:	\$378,788,384		
Population:	33,000		
Employees:			
Full Time:	9		
Part Time:	40		
Salaries Paid:	\$906,887		

Blended Component Units
Number Submitted = 1
Fire Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,043,508	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$32	\$166	\$98
Revenue Collected During FY 15:	\$3,966,272	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$3,981,890	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$120	\$248	\$208
Per Capita Expenditures:	\$121	\$244	\$209
Revenues over (under) Expenditures:	-\$15,618	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	25.81%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$1,027,890	\$2,662,547	\$1,502,136
Per Capita Ending Fund Balance:	\$31	\$167	\$99

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$87,098	\$
Total Unreserved Funds:	\$	\$91,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$68,163	\$479,400	\$90,519
Total Unrestricted Net Assets:	\$970,521	\$220,105	\$968,211



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$176,851	\$2,650,240	\$437,488
Per Capita Debt:	\$5	\$105	\$31
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,041	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$1,220	\$
Expenditures During FY 15:	\$	\$2,173	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$953	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.89%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,949	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Fox River and Countryside Fire Protection District		
Unit Code:	045/160/06	County:	Kane
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,948,671		
Equalized Assessed Valuation:	\$875,426,352		
Population:	25,000		
Employees:			
	Full Time:	2	
	Part Time:	15	
	Salaries Paid:	\$294,982	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$181,660	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$7	\$166	\$98
Revenue Collected During FY 15:	\$2,674,517	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$2,526,393	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$107	\$248	\$208
Per Capita Expenditures:	\$101	\$244	\$209
Revenues over (under) Expenditures:	\$148,124	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	3.37%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$85,246	\$2,662,547	\$1,502,136
Per Capita Ending Fund Balance:	\$3	\$167	\$99

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$87,098	\$
Total Unreserved Funds:	\$	\$91,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$479,400	\$90,519
Total Unrestricted Net Assets:	\$24,708	\$220,105	\$968,211



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$3,958,901	\$2,650,240	\$437,488
Per Capita Debt:	\$158	\$105	\$31
General Obligation Debt over EAV:	0.15%	0.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,041	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$1,220	\$
Expenditures During FY 15:	\$	\$2,173	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$953	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.89%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,949	\$
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:	Fox River Grove Fire Protection District	
Unit Code:	063/040/06	County: Mchenry
Fiscal Year End:	4/30/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$5,126,750	
Equalized Assessed Valuation:	\$152,922,133	
Population:	8,400	
Employees:		
	Full Time:	
	Part Time:	39
	Salaries Paid:	\$490,051

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,044,816	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$124	\$166	\$98
Revenue Collected During FY 15:	\$1,383,964	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$1,578,192	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$165	\$248	\$208
Per Capita Expenditures:	\$188	\$244	\$209
Revenues over (under) Expenditures:	-\$194,228	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	54.24%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$856,012	\$2,662,547	\$1,502,136
Per Capita Ending Fund Balance:	\$102	\$167	\$99

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$87,098	\$
Total Unreserved Funds:	\$	\$91,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,912	\$479,400	\$90,519
Total Unrestricted Net Assets:	\$850,100	\$220,105	\$968,211



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$280,115	\$2,650,240	\$437,488
Per Capita Debt:	\$33	\$105	\$31
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,041	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$1,220	\$
Expenditures During FY 15:	\$	\$2,173	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$953	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.89%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,949	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Frankfort Fire Protection District**

Unit Code: **099/050/06** County: **Will**

Fiscal Year End: **5/31/2015**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,396,994**

Equalized Assessed Valuation: **\$1,246,345,491**

Population: **45,799**

Employees:

Full Time:	60
Part Time:	3
Salaries Paid:	\$6,261,018

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$4,232,921	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$92	\$166	\$98
Revenue Collected During FY 15:	\$10,930,528	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$10,620,094	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$239	\$248	\$208
Per Capita Expenditures:	\$232	\$244	\$209
Revenues over (under) Expenditures:	\$310,434	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	20.42%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$2,168,355	\$2,662,547	\$1,502,136
Per Capita Ending Fund Balance:	\$47	\$167	\$99

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$87,098	\$
Total Unreserved Funds:	\$	\$91,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$30,856	\$479,400	\$90,519
Total Unrestricted Net Assets:	\$3,971,042	\$220,105	\$968,211



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$5,912,521	\$2,650,240	\$437,488
Per Capita Debt:	\$129	\$105	\$31
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$2,041	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$1,220	\$
Expenditures During FY 15:	\$	\$2,173	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$953	\$
Ratio of Retained Earnings to Expenditures:	0.00%	2.89%	0.00%
Ending Retained Earnings for FY 15:	\$	\$1,949	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Franklin Fire Protection District**

Unit Code: **069/010/06** County: **Morgan**

Fiscal Year End: **7/31/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$59,050**

Equalized Assessed Valuation: **\$32,523,618**

Population: **1,388**

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 15:	\$31,255	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$23	\$100	\$67
Revenue Collected During FY 15:	\$30,364	\$189,030	\$137,431
Expenditures During FY 15:	\$18,126	\$178,730	\$124,140
Per Capita Revenue:	\$22	\$98	\$72
Per Capita Expenditures:	\$13	\$93	\$63
Revenues over (under) Expenditures:	\$12,238	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	239.95%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$43,493	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$31	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$43,493	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Franklin Grove Fire Protection District**

Unit Code: **052/050/06** County: **Lee**

Fiscal Year End: **5/4/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$455,009**

Equalized Assessed Valuation: **\$37,412,615**

Population: **2,000**

Employees:

 Full Time:

 Part Time: **38**

 Salaries Paid: **\$39,350**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$648,305	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$324	\$100	\$67
Revenue Collected During FY 15:	\$300,606	\$189,030	\$137,431
Expenditures During FY 15:	\$148,852	\$178,730	\$124,140
Per Capita Revenue:	\$150	\$98	\$72
Per Capita Expenditures:	\$74	\$93	\$63
Revenues over (under) Expenditures:	\$151,754	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	541.13%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$805,477	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$403	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$805,477	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Freeburg Fire Protection District**

Unit Code: **088/080/06** County: **St. Clair**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$483,800**

Equalized Assessed Valuation: **\$114,217,741**

Population: **5,000**

Employees:

 Full Time: **1**

 Part Time: **5**

 Salaries Paid: **\$56,800**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$788,001	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$158	\$100	\$67
Revenue Collected During FY 15:	\$522,546	\$189,030	\$137,431
Expenditures During FY 15:	\$393,846	\$178,730	\$124,140
Per Capita Revenue:	\$105	\$98	\$72
Per Capita Expenditures:	\$79	\$93	\$63
Revenues over (under) Expenditures:	\$128,700	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	232.76%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$916,701	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$183	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$916,701	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Freeport Fire Protection District**

Unit Code: **089/040/06** County: **Stephenson**

Fiscal Year End: **4/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$914,520**

Equalized Assessed Valuation: **\$60,372,882**

Population: **5,000**

Employees:

 Full Time:

 Part Time: **73**

 Salaries Paid: **\$136,006**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$581,853	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$116	\$100	\$67
Revenue Collected During FY 15:	\$445,410	\$189,030	\$137,431
Expenditures During FY 15:	\$520,418	\$178,730	\$124,140
Per Capita Revenue:	\$89	\$98	\$72
Per Capita Expenditures:	\$104	\$93	\$63
Revenues over (under) Expenditures:	-\$75,008	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	97.39%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$506,845	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$101	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,679	\$12,509	\$
Total Unrestricted Net Assets:	\$503,166	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$123,897	\$
Per Capita Debt:	\$	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$2,397,521	\$123,897	\$
Per Capita Debt:	\$615	\$53	\$
General Obligation Debt over EAV:	5.46%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,126,418	\$123,897	\$
Per Capita Debt:	\$324	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 15:	\$	\$227	\$
Per Capita Beginning Retained Earnings for FY 15:	\$	\$	\$
Revenue Collected During FY 15:	\$	\$860	\$
Expenditures During FY 15:	\$	\$796	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$65	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.79%	0.00%
Ending Retained Earnings for FY 15:	\$	\$292	\$
Per Capita Ending Retained Earnings:	\$	\$	\$