



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **043/030/06** County: **Jo Daviess**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$267,352**

Equalized Assessed Valuation: **\$54,084,368**

Population: **1,270**

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:	\$115,082	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$91	\$100	\$67
Revenue Collected During FY 15:	\$107,869	\$189,030	\$137,431
Expenditures During FY 15:	\$103,698	\$178,730	\$124,140
Per Capita Revenue:	\$85	\$98	\$72
Per Capita Expenditures:	\$82	\$93	\$63
Revenues over (under) Expenditures:	\$4,171	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	115.00%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$119,253	\$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:	\$162,990	\$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:	\$63,962	\$123,897	\$
Per Capita Debt:	\$50	\$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: **Galva Community Fire Protection District**

Unit Code: **048/050/06** County: **Knox**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$90,300**

Equalized Assessed Valuation: **\$19,454,415**

Population: **500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$107,907	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$216	\$100	\$67
Revenue Collected During FY 15:	\$74,042	\$189,030	\$137,431
Expenditures During FY 15:	\$33,893	\$178,730	\$124,140
Per Capita Revenue:	\$148	\$98	\$72
Per Capita Expenditures:	\$68	\$93	\$63
Revenues over (under) Expenditures:	\$40,149	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	436.83%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$148,056	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$296	\$108	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$148,046	\$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: **Garden Homes Fire Protection District**

Unit Code: 016/065/06 County: Cook

Fiscal Year End: 12/31/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$146,000

Equalized Assessed Valuation: \$9,548,815

Population: 1,600

Employees:

    Full Time: \_\_\_\_\_

    Part Time: \_\_\_\_\_

    Salaries Paid: \_\_\_\_\_ \$

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$39,734	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$25	\$100	\$67
Revenue Collected During FY 15:	\$102,299	\$189,030	\$137,431
Expenditures During FY 15:	\$107,225	\$178,730	\$124,140
Per Capita Revenue:	\$64	\$98	\$72
Per Capita Expenditures:	\$67	\$93	\$63
Revenues over (under) Expenditures:	-\$4,926	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	32.46%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$34,808	\$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:	\$2,516	\$12,509	\$
Total Unrestricted Net Assets:	\$32,294	\$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:	\$118,500	\$123,897	\$
Per Capita Debt:	\$74	\$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: **Gardner Fire Protection District**

Unit Code: 032/020/06 County: Grundy

Fiscal Year End: 4/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$551,818

Equalized Assessed Valuation: \$23,757,584

Population: 2,000

Employees:

    Full Time:

    Part Time: 30

    Salaries Paid: \$215,476

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$771,814	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$386	\$100	\$67
Revenue Collected During FY 15:	\$615,311	\$189,030	\$137,431
Expenditures During FY 15:	\$555,978	\$178,730	\$124,140
Per Capita Revenue:	\$308	\$98	\$72
Per Capita Expenditures:	\$278	\$93	\$63
Revenues over (under) Expenditures:	\$59,333	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	149.49%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$831,147	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$416	\$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:	\$55,735	\$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:	\$431,741	\$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

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

#### Local Government Profile

Unit Name: **Geneseo Fire Protection District**

Unit Code: 037/060/06 County: Henry

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$823,659

Equalized Assessed Valuation: \$235,936,755

Population: 6,549

Employees:

    Full Time: 2

    Part Time: 47

    Salaries Paid: \$288,084

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,757,860	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$268	\$166	\$98
Revenue Collected During FY 15:	\$1,295,538	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$953,112	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$198	\$248	\$208
Per Capita Expenditures:	\$146	\$244	\$209
Revenues over (under) Expenditures:	\$342,426	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	220.36%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$2,100,286	\$2,662,547	\$1,502,136
Per Capita Ending Fund Balance:	\$321	\$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:	\$2,097,002	\$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 Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Genoa-Kingston Fire Protection District**

Unit Code: 019/030/06 County: Dekalb

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,000,000

Equalized Assessed Valuation: \$174,555,576

Population: 8,413

Employees:

    Full Time:

    Part Time: 54

    Salaries Paid: \$672,594

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$295,757	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$35	\$166	\$98
Revenue Collected During FY 15:	\$1,695,497	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$1,650,844	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$202	\$248	\$208
Per Capita Expenditures:	\$196	\$244	\$209
Revenues over (under) Expenditures:	\$44,653	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	20.62%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$340,410	\$2,662,547	\$1,502,136
Per Capita Ending Fund Balance:	\$40	\$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:	\$1,409,666	\$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:	\$500,000	\$2,650,240	\$437,488
Per Capita Debt:	\$59	\$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: **Georgetown Fire Protection District**

Unit Code: **092/040/06** County: **Vermilion**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$596,721**

Equalized Assessed Valuation: **\$38,580,960**

Population: **7,000**

Employees:

**Full Time:** **6**

**Part Time:** **19**

**Salaries Paid:** **\$277,410**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$130,444	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$19	\$100	\$67
Revenue Collected During FY 15:	\$621,907	\$189,030	\$137,431
Expenditures During FY 15:	\$643,375	\$178,730	\$124,140
Per Capita Revenue:	\$89	\$98	\$72
Per Capita Expenditures:	\$92	\$93	\$63
Revenues over (under) Expenditures:	-\$21,468	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	16.94%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$108,976	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$16	\$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:	\$108,890	\$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:	\$65,240	\$123,897	\$
Per Capita Debt:	\$9	\$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: **German Valley Fire Protection District**

Unit Code: **089/050/06** County: **Stephenson**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$598,695**

Equalized Assessed Valuation: **\$28,935,713**

Population: **2,600**

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:	\$368,914	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$142	\$100	\$67
Revenue Collected During FY 15:	\$314,802	\$189,030	\$137,431
Expenditures During FY 15:	\$273,966	\$178,730	\$124,140
Per Capita Revenue:	\$121	\$98	\$72
Per Capita Expenditures:	\$105	\$93	\$63
Revenues over (under) Expenditures:	\$40,836	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	149.56%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$409,750	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$158	\$108	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$409,750	\$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:	\$	\$	\$



STATE OF ILLINOIS  
COMPTROLLER  
SUSANA A. MENDOZA

# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Germantown Fire Protection District**

Unit Code: 014/050/06 County: Clinton

Fiscal Year End: 4/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$163,439

Equalized Assessed Valuation: \$37,766,060

Population: 2,600

Employees:

    Full Time:

    Part Time: 4

    Salaries Paid: \$2,650

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$66,893	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$26	\$100	\$67
Revenue Collected During FY 15:	\$120,677	\$189,030	\$137,431
Expenditures During FY 15:	\$73,289	\$178,730	\$124,140
Per Capita Revenue:	\$46	\$98	\$72
Per Capita Expenditures:	\$28	\$93	\$63
Revenues over (under) Expenditures:	\$47,388	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	155.93%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$114,281	\$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:	\$114,281	\$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:	\$28,512	\$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: **Germantown Fire Protection District**

Unit Code: **102/050/06** County: **Woodford**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$921,498**

Equalized Assessed Valuation: **\$153,542,934**

Population: **5,250**

Employees:

    Full Time:

    Part Time: **30**

    Salaries Paid: **\$171,496**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$209,333	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$40	\$100	\$67
Revenue Collected During FY 15:	\$676,434	\$189,030	\$137,431
Expenditures During FY 15:	\$641,237	\$178,730	\$124,140
Per Capita Revenue:	\$129	\$98	\$72
Per Capita Expenditures:	\$122	\$93	\$63
Revenues over (under) Expenditures:	\$35,197	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	39.50%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$253,295	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$48	\$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:	\$51,934	\$12,509	\$
Total Unrestricted Net Assets:	\$201,361	\$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:	\$302,901	\$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:

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:	\$2,023,186	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$600	\$100	\$67
Revenue Collected During FY 15:	\$258,731	\$189,030	\$137,431
Expenditures During FY 15:	\$191,048	\$178,730	\$124,140
Per Capita Revenue:	\$77	\$98	\$72
Per Capita Expenditures:	\$57	\$93	\$63
Revenues over (under) Expenditures:	\$67,683	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	1094.42%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$2,090,869	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$620	\$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:	\$172,300	\$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:	\$310,189	\$123,897	\$
Per Capita Debt:	\$92	\$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:**

**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**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 15:	\$621,203	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$345	\$100	\$67
Revenue Collected During FY 15:	\$202,408	\$189,030	\$137,431
Expenditures During FY 15:	\$169,522	\$178,730	\$124,140
Per Capita Revenue:	\$112	\$98	\$72
Per Capita Expenditures:	\$94	\$93	\$63
Revenues over (under) Expenditures:	\$32,886	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	385.84%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$654,089	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$363	\$108	\$68

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$302,272	\$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:	\$501,277	\$123,897	\$
Per Capita Debt:	\$278	\$53	\$
General Obligation Debt over EAV:	0.89%	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: **Gilman Fire Protection District**

Unit Code: 038/110/06 County: Iroquois

Fiscal Year End: 4/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$377,672

Equalized Assessed Valuation: \$39,729,011

Population: 2,400

Employees:

    Full Time:

    Part Time: 27

    Salaries Paid: \$14,441

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$354,000	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$148	\$100	\$67
Revenue Collected During FY 15:	\$157,929	\$189,030	\$137,431
Expenditures During FY 15:	\$373,742	\$178,730	\$124,140
Per Capita Revenue:	\$66	\$98	\$72
Per Capita Expenditures:	\$156	\$93	\$63
Revenues over (under) Expenditures:	-\$215,813	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	36.97%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$138,187	\$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:	\$138,187	\$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: **Girard Fire Protection District**

Unit Code: 056/020/06 County: Macoupin

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$257,735

Equalized Assessed Valuation: \$51,771,651

Population: 700

Employees:

    Full Time:

    Part Time: 36

    Salaries Paid: \$19,233

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$121,997	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$174	\$100	\$67
Revenue Collected During FY 15:	\$232,838	\$189,030	\$137,431
Expenditures During FY 15:	\$191,083	\$178,730	\$124,140
Per Capita Revenue:	\$333	\$98	\$72
Per Capita Expenditures:	\$273	\$93	\$63
Revenues over (under) Expenditures:	\$41,755	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	85.70%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$163,752	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$234	\$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:	\$163,752	\$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:	\$55,766	\$123,897	\$
Per Capita Debt:	\$80	\$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 Greater Than or Equal to 850,000**

**Local Government Profile**

**Unit Name:** **Glen Carbon Fire Protection District**

**Unit Code:** 057/050/06      **County:** Madison

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

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$5,583,196

**Equalized Assessed Valuation:** \$328,017,882

**Population:** 10,425

**Employees:**

**Full Time:** 6

**Part Time:** 54

**Salaries Paid:** \$1,012,303

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u><b>Amounts</b></u>	<u><b>Averages</b></u>	<u><b>Medians</b></u>
Beginning Fund Balance for FY 15:	\$502,253	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$48	\$166	\$98
Revenue Collected During FY 15:	\$1,939,597	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$2,056,883	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$186	\$248	\$208
Per Capita Expenditures:	\$197	\$244	\$209
Revenues over (under) Expenditures:	-\$117,286	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	18.72%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$384,967	\$2,662,547	\$1,502,136
Per Capita Ending Fund Balance:	\$37	\$167	\$99

**Equity**

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

**Net Assets**

	<u><b>Amounts</b></u>	<u><b>Averages</b></u>	<u><b>Medians</b></u>
Total Restricted Net Assets:	\$	\$479,400	\$90,519
Total Unrestricted Net Assets:	\$384,967	\$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:	\$93,482	\$2,650,240	\$437,488
Per Capita Debt:	\$9	\$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:	\$14,554	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$2	\$100	\$67
Revenue Collected During FY 15:	\$345,511	\$189,030	\$137,431
Expenditures During FY 15:	\$352,057	\$178,730	\$124,140
Per Capita Revenue:	\$55	\$98	\$72
Per Capita Expenditures:	\$56	\$93	\$63
Revenues over (under) Expenditures:	-\$6,546	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	2.27%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$8,008	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$1	\$108	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$8,008	\$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 Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Glenbrook Fire Protection District**

Unit Code: **016/060/06** County: **Cook**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,237,900**

Equalized Assessed Valuation: **\$273,718,716**

Population: **4,500**

Employees:

    Full Time:

    Part Time: **3**

    Salaries Paid: **\$6,000**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,138,163	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$253	\$166	\$98
Revenue Collected During FY 15:	\$2,348,305	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$2,229,059	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$522	\$248	\$208
Per Capita Expenditures:	\$495	\$244	\$209
Revenues over (under) Expenditures:	\$119,246	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	56.41%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$1,257,409	\$2,662,547	\$1,502,136
Per Capita Ending Fund Balance:	\$279	\$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:	\$1,060,332	\$479,400	\$90,519
Total Unrestricted Net Assets:	\$197,077	\$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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Glenside Fire Protection District**

Unit Code: 022/135/06 County: Dupage

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$9,126,297

Equalized Assessed Valuation: \$427,548,327

Population: 32,000

Employees:

    Full Time: 17

    Part Time: 27

    Salaries Paid: \$1,972,339

Blended Component Units

(Empty box for Blended Component Units)

Fiscal Indicators

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 15:	\$2,923,280	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$91	\$166	\$98
Revenue Collected During FY 15:	\$5,192,004	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$4,340,535	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$162	\$248	\$208
Per Capita Expenditures:	\$136	\$244	\$209
Revenues over (under) Expenditures:	\$851,469	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	78.90%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$3,424,749	\$2,662,547	\$1,502,136
Per Capita Ending Fund Balance:	\$107	\$167	\$99

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$97,829	\$479,400	\$90,519
Total Unrestricted Net Assets:	\$4,479,656	\$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:	\$2,842,252	\$2,650,240	\$437,488
Per Capita Debt:	\$89	\$105	\$31
General Obligation Debt over EAV:	0.28%	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

<b>Unit Name:</b>	<b>Godfrey Fire Protection District</b>		
<b>Unit Code:</b>	057/060/06	<b>County:</b>	Madison
<b>Fiscal Year End:</b>	4/30/2015		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$3,253,062		
<b>Equalized Assessed Valuation:</b>	\$316,337,179		
<b>Population:</b>	17,982		
<b>Employees:</b>			
	<b>Full Time:</b>	19	
	<b>Part Time:</b>	19	
	<b>Salaries Paid:</b>	\$1,282,369	

Blended Component Units	

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$845,239	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$47	\$166	\$98
Revenue Collected During FY 15:	\$2,030,970	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$2,185,131	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$113	\$248	\$208
Per Capita Expenditures:	\$122	\$244	\$209
Revenues over (under) Expenditures:	-\$154,161	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	31.63%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$691,078	\$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:	\$195,725	\$479,400	\$90,519
Total Unrestricted Net Assets:	\$3,436	\$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:	\$679,417	\$2,650,240	\$437,488
Per Capita Debt:	\$38	\$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: **Golden Fire Protection District**

Unit Code: 001/040/06 County: Adams

Fiscal Year End: 6/30/2015

Accounting Method: Cash

Appropriation or Budget: \$54,000

Equalized Assessed Valuation: \$26,689,473

Population: 1,100

Employees:

    Full Time: \_\_\_\_\_

    Part Time: \_\_\_\_\_

    Salaries Paid: \_\_\_\_\_ \$

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$228,590	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$208	\$100	\$67
Revenue Collected During FY 15:	\$61,924	\$189,030	\$137,431
Expenditures During FY 15:	\$42,321	\$178,730	\$124,140
Per Capita Revenue:	\$56	\$98	\$72
Per Capita Expenditures:	\$38	\$93	\$63
Revenues over (under) Expenditures:	\$19,603	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	586.45%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$248,193	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$226	\$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: **Golfview Hills Fire Protection District**

Unit Code: 022/140/06 County: Dupage

Fiscal Year End: 5/31/2015

Accounting Method: Cash

Appropriation or Budget: \$68,937

Equalized Assessed Valuation: \$49,063,722

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:	\$186,037	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$266	\$100	\$67
Revenue Collected During FY 15:	\$80,557	\$189,030	\$137,431
Expenditures During FY 15:	\$68,937	\$178,730	\$124,140
Per Capita Revenue:	\$115	\$98	\$72
Per Capita Expenditures:	\$98	\$93	\$63
Revenues over (under) Expenditures:	\$11,620	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	286.72%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$197,657	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$282	\$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: **Good Hope - Sciota Fire Protection District**

Unit Code: **062/030/06** County: **Mcdonough**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$127,450**

Equalized Assessed Valuation: **\$34,682,676**

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:	\$61,723	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$62	\$100	\$67
Revenue Collected During FY 15:	\$82,609	\$189,030	\$137,431
Expenditures During FY 15:	\$73,242	\$178,730	\$124,140
Per Capita Revenue:	\$83	\$98	\$72
Per Capita Expenditures:	\$73	\$93	\$63
Revenues over (under) Expenditures:	\$9,367	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	97.06%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$71,090	\$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:	\$63,393	\$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: **Grant Park Fire Protection District**

Unit Code: **046/050/06** County: **Kankakee**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,668,420**

Equalized Assessed Valuation: **\$67,023,306**

Population: **2,350**

Employees:

    Full Time:

    Part Time: **26**

    Salaries Paid: **\$177,530**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$715,561	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$304	\$100	\$67
Revenue Collected During FY 15:	\$662,451	\$189,030	\$137,431
Expenditures During FY 15:	\$641,133	\$178,730	\$124,140
Per Capita Revenue:	\$282	\$98	\$72
Per Capita Expenditures:	\$273	\$93	\$63
Revenues over (under) Expenditures:	\$21,318	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	114.93%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$736,879	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$314	\$108	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$308,149	\$9,078	\$
Total Unreserved Funds:	\$428,730	\$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:	\$1,495,000	\$123,897	\$
Per Capita Debt:	\$636	\$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:	\$182,654	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$183	\$100	\$67
Revenue Collected During FY 15:	\$129,163	\$189,030	\$137,431
Expenditures During FY 15:	\$89,177	\$178,730	\$124,140
Per Capita Revenue:	\$129	\$98	\$72
Per Capita Expenditures:	\$89	\$93	\$63
Revenues over (under) Expenditures:	\$39,986	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	249.66%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$222,640	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$223	\$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:	\$222,640	\$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:	\$27,479	\$123,897	\$
Per Capita Debt:	\$27	\$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: **Granville-Hennepin Fire Protection District**

Unit Code: **078/010/06** County: **Putnam**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$618,500**

Equalized Assessed Valuation: **\$89,792,441**

Population: **3,600**

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:	\$320,786	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$89	\$100	\$67
Revenue Collected During FY 15:	\$322,161	\$189,030	\$137,431
Expenditures During FY 15:	\$259,306	\$178,730	\$124,140
Per Capita Revenue:	\$89	\$98	\$72
Per Capita Expenditures:	\$72	\$93	\$63
Revenues over (under) Expenditures:	\$62,855	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	147.95%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$383,641	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$107	\$108	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$383,641	\$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 Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Grayslake Fire Protection District		
<b>Unit Code:</b>	049/053/06	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2015		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$8,112,801		
<b>Equalized Assessed Valuation:</b>	\$678,138,186		
<b>Population:</b>	35,000		
<b>Employees:</b>			
	<b>Full Time:</b>	16	
	<b>Part Time:</b>	3	
	<b>Salaries Paid:</b>	\$3,394,951	

Blended Component Units
Number Submitted = 1
Grayslake Fire Protection District Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$365,756	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$10	\$166	\$98
Revenue Collected During FY 15:	\$6,580,731	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$6,743,054	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$188	\$248	\$208
Per Capita Expenditures:	\$193	\$244	\$209
Revenues over (under) Expenditures:	-\$162,323	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	3.02%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$203,433	\$2,662,547	\$1,502,136
Per Capita Ending Fund Balance:	\$6	\$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:	\$9,117	\$479,400	\$90,519
Total Unrestricted Net Assets:	-\$1,060,659	\$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:	\$3,605,389	\$2,650,240	\$437,488
Per Capita Debt:	\$103	\$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

<b>Unit Name:</b>	Greater Momence Fire Protection District	
<b>Unit Code:</b>	046/060/06	<b>County:</b> Kankakee
<b>Fiscal Year End:</b>	4/30/2015	
<b>Accounting Method:</b>	Cash With Assets	
<b>Appropriation or Budget:</b>	\$926,034	
<b>Equalized Assessed Valuation:</b>	\$108,598,405	
<b>Population:</b>	7,500	
<b>Employees:</b>		
	<b>Full Time:</b>	2
	<b>Part Time:</b>	24
	<b>Salaries Paid:</b>	\$73,419

Blended Component Units	

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$277,662	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$37	\$100	\$67
Revenue Collected During FY 15:	\$390,574	\$189,030	\$137,431
Expenditures During FY 15:	\$281,826	\$178,730	\$124,140
Per Capita Revenue:	\$52	\$98	\$72
Per Capita Expenditures:	\$38	\$93	\$63
Revenues over (under) Expenditures:	\$108,748	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	137.11%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$386,410	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$52	\$108	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$49,404	\$9,078	\$
Total Unreserved Funds:	\$337,006	\$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 Greater Than or Equal to 850,000**

#### Local Government Profile

<b>Unit Name:</b>	Greater Round Lake Fire Protection District		
<b>Unit Code:</b>	049/055/06	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	4/30/2015		
<b>Accounting Method:</b>	Combination		
<b>Appropriation or Budget:</b>	\$9,125,001		
<b>Equalized Assessed Valuation:</b>	\$602,555,696		
<b>Population:</b>	54,000		
<b>Employees:</b>			
	<b>Full Time:</b>	39	
	<b>Part Time:</b>	28	
	<b>Salaries Paid:</b>	\$3,473,330	

Blended Component Units
Number Submitted = 1
Greater Round Lake Firefighters Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$3,061,889	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$57	\$166	\$98
Revenue Collected During FY 15:	\$7,574,685	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$7,326,718	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$140	\$248	\$208
Per Capita Expenditures:	\$136	\$244	\$209
Revenues over (under) Expenditures:	\$247,967	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	45.86%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$3,359,857	\$2,662,547	\$1,502,136
Per Capita Ending Fund Balance:	\$62	\$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:	\$779,066	\$479,400	\$90,519
Total Unrestricted Net Assets:	\$3,097,055	\$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:	\$468,682	\$2,650,240	\$437,488
Per Capita Debt:	\$9	\$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:	\$210.956	\$2,041	\$
Per Capita Beginning Retained Earnings for FY 15:	\$4	\$	\$
Revenue Collected During FY 15:	\$155.861	\$1,220	\$
Expenditures During FY 15:	\$67.365	\$2,173	\$
Per Capita Revenue:	\$3	\$	\$
Per Capita Expenditures:	\$1	\$	\$
Operating Income (loss):	\$88.496	-\$953	\$
Ratio of Retained Earnings to Expenditures:	370.30%	2.89%	0.00%
Ending Retained Earnings for FY 15:	\$249.451	\$1,949	\$
Per Capita Ending Retained Earnings:	\$5	\$	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Greater Wabash Fire Protection District**

Unit Code: **093/030/06** County: **Wabash**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$37,437**

Equalized Assessed Valuation: **\$31,640,919**

Population: **3,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$6,107	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$2	\$100	\$67
Revenue Collected During FY 15:	\$57,272	\$189,030	\$137,431
Expenditures During FY 15:	\$25,911	\$178,730	\$124,140
Per Capita Revenue:	\$19	\$98	\$72
Per Capita Expenditures:	\$9	\$93	\$63
Revenues over (under) Expenditures:	\$31,361	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	144.60%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$37,468	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$12	\$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:	\$30,816	\$123,897	\$
Per Capita Debt:	\$10	\$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: **Green Valley Fire Protection District**

Unit Code: **090/085/06** County: **Tazewell**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$227,862**

Equalized Assessed Valuation: **\$27,726,467**

Population: **694**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 15:	\$60,477	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$87	\$100	\$67
Revenue Collected During FY 15:	\$104,343	\$189,030	\$137,431
Expenditures During FY 15:	\$107,950	\$178,730	\$124,140
Per Capita Revenue:	\$150	\$98	\$72
Per Capita Expenditures:	\$156	\$93	\$63
Revenues over (under) Expenditures:	-\$3,607	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	52.68%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$56,870	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$82	\$108	\$68

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$56,870	\$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:	\$165,311	\$123,897	\$
Per Capita Debt:	\$238	\$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: **Greene Fire Protection District**

Unit Code: **066/020/06** County: **Mercer**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$218,358**

Equalized Assessed Valuation: **\$31,082,648**

Population: **1,640**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

#### Blended Component Units

Number Submitted = 1  
 Ambulance Service

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$239,044	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$146	\$100	\$67
Revenue Collected During FY 15:	\$208,112	\$189,030	\$137,431
Expenditures During FY 15:	\$215,354	\$178,730	\$124,140
Per Capita Revenue:	\$127	\$98	\$72
Per Capita Expenditures:	\$131	\$93	\$63
Revenues over (under) Expenditures:	-\$7,242	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	107.64%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$231,802	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$141	\$108	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$231,802	\$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:	\$260,683	\$123,897	\$
Per Capita Debt:	\$159	\$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: **Greenfield Fire Protection District**

Unit Code: 031/020/06 County: Greene

Fiscal Year End: 5/31/2015

Accounting Method: Cash

Appropriation or Budget: \$340,000

Equalized Assessed Valuation: \$37,594,573

Population: 2,980

Employees:

    Full Time: \_\_\_\_\_

    Part Time: \_\_\_\_\_

    Salaries Paid: \_\_\_\_\_ \$

**Blended Component Units**

Number Submitted = 1  
 Greenfield Fire District

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$34,104	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$11	\$100	\$67
Revenue Collected During FY 15:	\$131,497	\$189,030	\$137,431
Expenditures During FY 15:	\$150,368	\$178,730	\$124,140
Per Capita Revenue:	\$44	\$98	\$72
Per Capita Expenditures:	\$50	\$93	\$63
Revenues over (under) Expenditures:	-\$18,871	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	10.13%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$15,233	\$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:	\$15,233	\$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:	\$144,505	\$123,897	\$
Per Capita Debt:	\$48	\$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: **Greenup Area Fire Protection District**

Unit Code: **018/015/06** County: **Cumberland**

Fiscal Year End: **11/30/2015**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$327,010**

Equalized Assessed Valuation: **\$40,807,607**

Population: **3,500**

Employees:

    Full Time:

    Part Time: **1**

    Salaries Paid: **\$1,000**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$353,270	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$101	\$100	\$67
Revenue Collected During FY 15:	\$199,919	\$189,030	\$137,431
Expenditures During FY 15:	\$165,136	\$178,730	\$124,140
Per Capita Revenue:	\$57	\$98	\$72
Per Capita Expenditures:	\$47	\$93	\$63
Revenues over (under) Expenditures:	\$34,783	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	234.99%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$388,053	\$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:	\$388,053	\$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:	\$41,007	\$123,897	\$
Per Capita Debt:	\$12	\$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: **Greenview Community Fire Protection District**

Unit Code: **065/020/06** County: **Menard**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$185,960**

Equalized Assessed Valuation: **\$35,118,123**

Population: **1,500**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$3,720**

**Blended Component Units**

Number Submitted = 1  
 Grenview Community Fire Protection District

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$107,918	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$72	\$100	\$67
Revenue Collected During FY 15:	\$86,427	\$189,030	\$137,431
Expenditures During FY 15:	\$37,112	\$178,730	\$124,140
Per Capita Revenue:	\$58	\$98	\$72
Per Capita Expenditures:	\$25	\$93	\$63
Revenues over (under) Expenditures:	\$49,315	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	423.67%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$157,233	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$105	\$108	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$20,701	\$9,078	\$
Total Unreserved Funds:	\$88,797	\$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: **Greenville Fire Protection District**

Unit Code: **003/005/06** County: **Bond**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$459,000**

Equalized Assessed Valuation: **\$115,789,101**

Population: **6,959**

Employees:

    Full Time:

    Part Time: **37**

    Salaries Paid: **\$67,057**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$781,329	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$112	\$100	\$67
Revenue Collected During FY 15:	\$454,836	\$189,030	\$137,431
Expenditures During FY 15:	\$241,825	\$178,730	\$124,140
Per Capita Revenue:	\$65	\$98	\$72
Per Capita Expenditures:	\$35	\$93	\$63
Revenues over (under) Expenditures:	\$213,011	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	411.18%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$994,340	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$143	\$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:	\$26,927	\$12,509	\$
Total Unrestricted Net Assets:	\$967,413	\$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: **Gridley Fire Protection District**

Unit Code: **064/100/06** County: **McLean**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$418,550**

Equalized Assessed Valuation: **\$47,208,921**

Population: **1,442**

Employees:

    Full Time: **2**

    Part Time: **40**

    Salaries Paid: **\$170,722**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$250,441	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$174	\$100	\$67
Revenue Collected During FY 15:	\$407,998	\$189,030	\$137,431
Expenditures During FY 15:	\$439,479	\$178,730	\$124,140
Per Capita Revenue:	\$283	\$98	\$72
Per Capita Expenditures:	\$305	\$93	\$63
Revenues over (under) Expenditures:	-\$31,481	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	49.82%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$218,960	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$152	\$108	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$162,138	\$9,078	\$
Total Unreserved Funds:	\$56,822	\$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: **Groveland Fire Protection District**

Unit Code: **090/086/06** County: **Tazewell**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$33,840**

Equalized Assessed Valuation: **\$14,032,430**

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:	\$29,625	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$30	\$100	\$67
Revenue Collected During FY 15:	\$28,183	\$189,030	\$137,431
Expenditures During FY 15:	\$28,452	\$178,730	\$124,140
Per Capita Revenue:	\$28	\$98	\$72
Per Capita Expenditures:	\$28	\$93	\$63
Revenues over (under) Expenditures:	-\$269	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	103.18%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$29,356	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$29	\$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: **Gulfport-Gladstone Fire Protection District**

Unit Code: 036/015/06 County: Henderson

Fiscal Year End: 6/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$90,174

Equalized Assessed Valuation: \$19,713,218

Population: 500

Employees:

    Full Time: \_\_\_\_\_

    Part Time: \_\_\_\_\_

    Salaries Paid: \_\_\_\_\_ \$

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$111,635	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$223	\$100	\$67
Revenue Collected During FY 15:	\$91,601	\$189,030	\$137,431
Expenditures During FY 15:	\$85,716	\$178,730	\$124,140
Per Capita Revenue:	\$183	\$98	\$72
Per Capita Expenditures:	\$171	\$93	\$63
Revenues over (under) Expenditures:	\$5,885	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	137.10%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$117,520	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$235	\$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:	\$30,909	\$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:	\$170,041	\$123,897	\$
Per Capita Debt:	\$340	\$53	\$
General Obligation Debt over EAV:	0.86%	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: **Hamel Fire Protection District**

Unit Code: 057/070/06 County: Madison

Fiscal Year End: 5/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$738,401

Equalized Assessed Valuation: \$67,321,595

Population: 3,565

Employees:

    Full Time: 2

    Part Time: 17

    Salaries Paid: \$95,662

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$394,457	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$111	\$100	\$67
Revenue Collected During FY 15:	\$353,407	\$189,030	\$137,431
Expenditures During FY 15:	\$397,107	\$178,730	\$124,140
Per Capita Revenue:	\$99	\$98	\$72
Per Capita Expenditures:	\$111	\$93	\$63
Revenues over (under) Expenditures:	-\$43,700	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	88.33%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$350,757	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$98	\$108	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$350,757	\$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: **Hammond Fire Protection District**

Unit Code: **074/050/06** County: **Piatt**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$325,000**

Equalized Assessed Valuation: **\$17,480,719**

Population: **1,200**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$9,650**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$120,248	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$100	\$100	\$67
Revenue Collected During FY 15:	\$91,115	\$189,030	\$137,431
Expenditures During FY 15:	\$203,299	\$178,730	\$124,140
Per Capita Revenue:	\$76	\$98	\$72
Per Capita Expenditures:	\$169	\$93	\$63
Revenues over (under) Expenditures:	-\$112,184	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	117.10%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$238,064	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$198	\$108	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	-\$37,496	\$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:	\$275,560	\$123,897	\$
Per Capita Debt:	\$230	\$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

<b>Unit Name:</b>	<b>Hampshire Fire Protection District</b>		
<b>Unit Code:</b>	045/070/06	<b>County:</b>	Kane
<b>Fiscal Year End:</b>	5/31/2015		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$2,341,792		
<b>Equalized Assessed Valuation:</b>	\$181,914,187		
<b>Population:</b>	6,800		
<b>Employees:</b>			
<b>Full Time:</b>	7		
<b>Part Time:</b>	40		
<b>Salaries Paid:</b>	\$934,319		

Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$665,393	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$98	\$166	\$98
Revenue Collected During FY 15:	\$1,692,072	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$1,745,389	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$249	\$248	\$208
Per Capita Expenditures:	\$257	\$244	\$209
Revenues over (under) Expenditures:	-\$53,317	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	35.41%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$618,069	\$2,662,547	\$1,502,136
Per Capita Ending Fund Balance:	\$91	\$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:	\$30,883	\$479,400	\$90,519
Total Unrestricted Net Assets:	\$1,522,359	\$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:	\$200,113	\$2,650,240	\$437,488
Per Capita Debt:	\$29	\$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: **Hanover Fire Protection District**

Unit Code: **043/040/06** County: **Jo Daviess**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$584,102**

Equalized Assessed Valuation: **\$30,500,569**

Population: **1,200**

Employees:

    Full Time:

    Part Time: **7**

    Salaries Paid: **\$3,780**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$95,804	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$80	\$100	\$67
Revenue Collected During FY 15:	\$137,546	\$189,030	\$137,431
Expenditures During FY 15:	\$181,213	\$178,730	\$124,140
Per Capita Revenue:	\$115	\$98	\$72
Per Capita Expenditures:	\$151	\$93	\$63
Revenues over (under) Expenditures:	-\$43,667	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	28.77%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$52,137	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$43	\$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:	\$97,875	\$12,509	\$
Total Unrestricted Net Assets:	\$52,116	\$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:	\$40,127	\$123,897	\$
Per Capita Debt:	\$33	\$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: **Hardin Fire Protection District**

Unit Code: **007/010/06** County: **Calhoun**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$89,000**

Equalized Assessed Valuation: **\$21,562,383**

Population: **2,000**

Employees:

    Full Time:

    Part Time: **48**

    Salaries Paid: **\$11,538**

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 15:	\$47,538	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$24	\$100	\$67
Revenue Collected During FY 15:	\$49,350	\$189,030	\$137,431
Expenditures During FY 15:	\$46,544	\$178,730	\$124,140
Per Capita Revenue:	\$25	\$98	\$72
Per Capita Expenditures:	\$23	\$93	\$63
Revenues over (under) Expenditures:	\$2,806	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	108.16%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$50,344	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$25	\$108	\$68

**Equity**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$50,344	\$82,534	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
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 Greater Than or Equal to 850,000**

**Local Government Profile**

Unit Name:	Harlem-Roscoe Fire Protection District	
Unit Code:	101/040/06	County: Winnebago
Fiscal Year End:	4/30/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$16,668,448	
Equalized Assessed Valuation:	\$624,910,818	
Population:	29,500	
Employees:		
Full Time:		4
Part Time:		94
Salaries Paid:		\$1,208,868

**Blended Component Units**


**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 15:	\$11,796,649	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$400	\$166	\$98
Revenue Collected During FY 15:	\$5,047,794	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$3,405,244	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$171	\$248	\$208
Per Capita Expenditures:	\$115	\$244	\$209
Revenues over (under) Expenditures:	\$1,642,550	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	394.66%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$13,439,199	\$2,662,547	\$1,502,136
Per Capita Ending Fund Balance:	\$456	\$167	\$99

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$83,209	\$479,400	\$90,519
Total Unrestricted Net Assets:	\$13,355,990	\$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: **Harristown Fire Protection District**

Unit Code: **055/030/06** County: **Macon**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$856,000**

Equalized Assessed Valuation: **\$35,348,331**

Population: **1,367**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$62,853	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$46	\$100	\$67
Revenue Collected During FY 15:	\$814,071	\$189,030	\$137,431
Expenditures During FY 15:	\$855,407	\$178,730	\$124,140
Per Capita Revenue:	\$596	\$98	\$72
Per Capita Expenditures:	\$626	\$93	\$63
Revenues over (under) Expenditures:	-\$41,336	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	2.52%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$21,516	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$16	\$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:	\$22	\$12,509	\$
Total Unrestricted Net Assets:	\$21,494	\$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:	\$414,829	\$123,897	\$
Per Capita Debt:	\$303	\$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: **Harter-Stanford Fire Protection District**

Unit Code: 013/025/06 County: Clay

Fiscal Year End: 4/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$217,575

Equalized Assessed Valuation: \$21,898,251

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:	\$175,710	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$88	\$100	\$67
Revenue Collected During FY 15:	\$184,505	\$189,030	\$137,431
Expenditures During FY 15:	\$117,752	\$178,730	\$124,140
Per Capita Revenue:	\$92	\$98	\$72
Per Capita Expenditures:	\$59	\$93	\$63
Revenues over (under) Expenditures:	\$66,753	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	205.91%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$242,463	\$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:	\$44,048	\$9,078	\$
Total Unreserved Funds:	\$198,415	\$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: **Hartsburg Fire Protection District**

Unit Code: **054/040/06** County: **Logan**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$47,766**

Equalized Assessed Valuation: **\$12,277,946**

Population: **358**

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:	\$44,789	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$125	\$100	\$67
Revenue Collected During FY 15:	\$47,766	\$189,030	\$137,431
Expenditures During FY 15:	\$40,460	\$178,730	\$124,140
Per Capita Revenue:	\$133	\$98	\$72
Per Capita Expenditures:	\$113	\$93	\$63
Revenues over (under) Expenditures:	\$7,306	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	128.76%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$52,095	\$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:	\$52,094	\$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:	\$37,121	\$123,897	\$
Per Capita Debt:	\$104	\$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

<b>Unit Name:</b>	Harvard Fire Protection District		
<b>Unit Code:</b>	063/050/06	<b>County:</b>	Mchenry
<b>Fiscal Year End:</b>	4/30/2015		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$1,325,700		
<b>Equalized Assessed Valuation:</b>	\$207,572,002		
<b>Population:</b>	9,447		
<b>Employees:</b>			
	<b>Full Time:</b>		
	<b>Part Time:</b>	56	
	<b>Salaries Paid:</b>	\$505,484	

Blended Component Units	

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,422,326	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$151	\$166	\$98
Revenue Collected During FY 15:	\$1,069,099	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$1,093,905	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$113	\$248	\$208
Per Capita Expenditures:	\$116	\$244	\$209
Revenues over (under) Expenditures:	-\$24,806	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	135.45%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$1,481,696	\$2,662,547	\$1,502,136
Per Capita Ending Fund Balance:	\$157	\$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:	\$1,104,614	\$479,400	\$90,519
Total Unrestricted Net Assets:	\$377,082	\$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:	\$174,032	\$2,650,240	\$437,488
Per Capita Debt:	\$18	\$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: **Havana Fire Protection District**

Unit Code: 060/030/06 County: Mason

Fiscal Year End: 4/30/2015

Accounting Method: Cash

Appropriation or Budget: \$149,137

Equalized Assessed Valuation: \$20,948,307

Population: 3,100

Employees:

    Full Time:

    Part Time: 24

    Salaries Paid: \$15,500

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$37,644	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$12	\$100	\$67
Revenue Collected During FY 15:	\$128,442	\$189,030	\$137,431
Expenditures During FY 15:	\$130,055	\$178,730	\$124,140
Per Capita Revenue:	\$41	\$98	\$72
Per Capita Expenditures:	\$42	\$93	\$63
Revenues over (under) Expenditures:	-\$1,613	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	27.70%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$36,031	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$12	\$108	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$36,033	\$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:	\$65,402	\$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

#### 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:	\$396,748	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$42	\$100	\$67
Revenue Collected During FY 15:	\$164,907	\$189,030	\$137,431
Expenditures During FY 15:	\$78,335	\$178,730	\$124,140
Per Capita Revenue:	\$17	\$98	\$72
Per Capita Expenditures:	\$8	\$93	\$63
Revenues over (under) Expenditures:	\$86,572	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	616.99%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$483,320	\$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:	\$283,320	\$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:	\$200,000	\$123,897	\$
Per Capita Debt:	\$21	\$53	\$
General Obligation Debt over EAV:	0.80%	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: **Henderson Fire Protection District**

Unit Code: **048/060/06** County: **Knox**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$46,940**

Equalized Assessed Valuation: **\$30,074,812**

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:	\$63,698	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$47	\$100	\$67
Revenue Collected During FY 15:	\$63,044	\$189,030	\$137,431
Expenditures During FY 15:	\$46,940	\$178,730	\$124,140
Per Capita Revenue:	\$47	\$98	\$72
Per Capita Expenditures:	\$35	\$93	\$63
Revenues over (under) Expenditures:	\$16,104	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	170.01%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$79,802	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$59	\$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:	\$55,673	\$123,897	\$
Per Capita Debt:	\$41	\$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:	\$584,037	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$146	\$100	\$67
Revenue Collected During FY 15:	\$598,767	\$189,030	\$137,431
Expenditures During FY 15:	\$832,572	\$178,730	\$124,140
Per Capita Revenue:	\$150	\$98	\$72
Per Capita Expenditures:	\$208	\$93	\$63
Revenues over (under) Expenditures:	-\$233,805	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	42.07%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$350,232	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$88	\$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:	\$36,051	\$12,509	\$
Total Unrestricted Net Assets:	\$314,181	\$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: **Herrick Fire Protection District**

Unit Code: **086/065/06** County: **Shelby**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$52,850**

Equalized Assessed Valuation: **\$4,225,095**

Population: **687**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$4,207	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$6	\$100	\$67
Revenue Collected During FY 15:	\$50,631	\$189,030	\$137,431
Expenditures During FY 15:	\$23,434	\$178,730	\$124,140
Per Capita Revenue:	\$74	\$98	\$72
Per Capita Expenditures:	\$34	\$93	\$63
Revenues over (under) Expenditures:	\$27,197	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	134.01%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$31,404	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$46	\$108	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$31,404	\$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:	\$18,750	\$123,897	\$
Per Capita Debt:	\$27	\$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: **Hickory Point Fire Protection District**

Unit Code: 055/040/06      County: Macon

Fiscal Year End: 5/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$393,966

Equalized Assessed Valuation: \$143,882,376

Population: 5,000

Employees:

    Full Time: 2

    Part Time: 7

    Salaries Paid: \$126,501

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$216,515	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$43	\$100	\$67
Revenue Collected During FY 15:	\$399,857	\$189,030	\$137,431
Expenditures During FY 15:	\$366,731	\$178,730	\$124,140
Per Capita Revenue:	\$80	\$98	\$72
Per Capita Expenditures:	\$73	\$93	\$63
Revenues over (under) Expenditures:	\$33,126	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	68.07%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$249,641	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$50	\$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:	\$19,197	\$12,509	\$
Total Unrestricted Net Assets:	\$230,444	\$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:	\$302,536	\$123,897	\$
Per Capita Debt:	\$61	\$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: **Hickory-Kerton Fire Protection District**

Unit Code: 084/010/06 County: Schuyler

Fiscal Year End: 6/30/2015

Accounting Method: Cash

Appropriation or Budget: \$20,721

Equalized Assessed Valuation: \$4,782,225

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:	\$32,312	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$54	\$100	\$67
Revenue Collected During FY 15:	\$32,300	\$189,030	\$137,431
Expenditures During FY 15:	\$20,202	\$178,730	\$124,140
Per Capita Revenue:	\$54	\$98	\$72
Per Capita Expenditures:	\$34	\$93	\$63
Revenues over (under) Expenditures:	\$12,098	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	219.83%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$44,410	\$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:	\$	\$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: **Highland-Pierron Fire Protection District**

Unit Code: 057/080/06 County: Madison

Fiscal Year End: 5/31/2015

Accounting Method: Cash

Appropriation or Budget: \$610,570

Equalized Assessed Valuation: \$126,424,770

Population: 12,500

Employees:

    Full Time:

    Part Time: 45

    Salaries Paid: \$32,243

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$167,552	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$13	\$100	\$67
Revenue Collected During FY 15:	\$451,920	\$189,030	\$137,431
Expenditures During FY 15:	\$199,118	\$178,730	\$124,140
Per Capita Revenue:	\$36	\$98	\$72
Per Capita Expenditures:	\$16	\$93	\$63
Revenues over (under) Expenditures:	\$252,802	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	211.11%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$420,354	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$34	\$108	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$420,354	\$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:	\$196,266	\$123,897	\$
Per Capita Debt:	\$109	\$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:	\$	\$	\$



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# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Hinckley Fire Protection District**

Unit Code: 019/040/06      County: Dekalb

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$392,025

Equalized Assessed Valuation: \$74,455,146

Population: 2,500

Employees:

Full Time:	1
Part Time:	31
Salaries Paid:	\$125,831

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$440,015	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$176	\$100	\$67
Revenue Collected During FY 15:	\$417,300	\$189,030	\$137,431
Expenditures During FY 15:	\$307,631	\$178,730	\$124,140
Per Capita Revenue:	\$167	\$98	\$72
Per Capita Expenditures:	\$123	\$93	\$63
Revenues over (under) Expenditures:	\$109,669	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	178.68%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$549,684	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$220	\$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:	\$44,217	\$12,509	\$
Total Unrestricted Net Assets:	\$505,465	\$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:	\$559,941	\$123,897	\$
Per Capita Debt:	\$224	\$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: **Hindsboro Community Fire Protection District**

Unit Code: 021/030/06 County: Douglas

Fiscal Year End: 4/30/2015

Accounting Method: Cash

Appropriation or Budget: \$70,350

Equalized Assessed Valuation: \$15,665,602

Population: 360

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:	\$60,751	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$169	\$100	\$67
Revenue Collected During FY 15:	\$70,661	\$189,030	\$137,431
Expenditures During FY 15:	\$51,727	\$178,730	\$124,140
Per Capita Revenue:	\$196	\$98	\$72
Per Capita Expenditures:	\$144	\$93	\$63
Revenues over (under) Expenditures:	\$18,934	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	154.05%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$79,685	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$221	\$108	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$79,686	\$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: **Hoffman Fire Protection District**

Unit Code: 014/060/06 County: Clinton

Fiscal Year End: 4/30/2015

Accounting Method: Cash

Appropriation or Budget: \$99,224

Equalized Assessed Valuation: \$21,204,877

Population: 1,100

Employees:

    Full Time:

    Part Time:

    Salaries Paid: \$

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$68,619	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$62	\$100	\$67
Revenue Collected During FY 15:	\$98,122	\$189,030	\$137,431
Expenditures During FY 15:	\$86,898	\$178,730	\$124,140
Per Capita Revenue:	\$89	\$98	\$72
Per Capita Expenditures:	\$79	\$93	\$63
Revenues over (under) Expenditures:	\$11,224	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	91.88%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$79,843	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$73	\$108	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$79,843	\$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:	\$91,967	\$123,897	\$
Per Capita Debt:	\$84	\$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: **Hoffman Estates #1 Fire Protection District**

Unit Code: 016/070/06 County: Cook

Fiscal Year End: 12/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$120,000

Equalized Assessed Valuation: \$16,559,969

Population: 160

Employees:

Full Time: \_\_\_\_\_

Part Time: \_\_\_\_\_

Salaries Paid: \_\_\_\_\_ \$

**Blended Component Units**

Number Submitted = 1

Hoffman Estates #1 Fire Protection District

#### 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:	\$59,890	\$189,030	\$137,431
Expenditures During FY 15:	\$59,890	\$178,730	\$124,140
Per Capita Revenue:	\$374	\$98	\$72
Per Capita Expenditures:	\$374	\$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:	\$107,404	\$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:** Holiday Shores Fire Protection District

**Unit Code:** 057/083/06      **County:** Madison

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

**Accounting Method:** Cash With Assets

**Appropriation or Budget:** \$227,350

**Equalized Assessed Valuation:** \$78,734,796

**Population:** 4,000

**Employees:**

**Full Time:** \_\_\_\_\_

**Part Time:** 29

**Salaries Paid:** \$29,288

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$436,272	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$109	\$100	\$67
Revenue Collected During FY 15:	\$233,202	\$189,030	\$137,431
Expenditures During FY 15:	\$190,921	\$178,730	\$124,140
Per Capita Revenue:	\$58	\$98	\$72
Per Capita Expenditures:	\$48	\$93	\$63
Revenues over (under) Expenditures:	\$42,281	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	232.92%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$444,687	\$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:	\$	\$82,534	\$

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$87,700	\$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:	\$134,375	\$123,897	\$
Per Capita Debt:	\$34	\$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: **Hollywood Heights Fire Protection District**

Unit Code: **088/120/06** County: **St. Clair**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$164,200**

Equalized Assessed Valuation: **\$64,864,359**

Population: **6,600**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 15:	\$18,173	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$3	\$100	\$67
Revenue Collected During FY 15:	\$181,222	\$189,030	\$137,431
Expenditures During FY 15:	\$194,849	\$178,730	\$124,140
Per Capita Revenue:	\$27	\$98	\$72
Per Capita Expenditures:	\$30	\$93	\$63
Revenues over (under) Expenditures:	-\$13,627	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	2.33%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$4,546	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$1	\$108	\$68

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$73,282	\$12,509	\$
Total Unrestricted Net Assets:	-\$68,736	\$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:	\$131,432	\$123,897	\$
Per Capita Debt:	\$20	\$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: **Homer Fire Protection District**

Unit Code: 010/060/06 County: Champaign

Fiscal Year End: 5/1/2015

Accounting Method: Cash

Appropriation or Budget: \$155,752

Equalized Assessed Valuation: \$40,023,668

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:	\$7,132	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$7	\$100	\$67
Revenue Collected During FY 15:	\$178,835	\$189,030	\$137,431
Expenditures During FY 15:	\$260,975	\$178,730	\$124,140
Per Capita Revenue:	\$179	\$98	\$72
Per Capita Expenditures:	\$261	\$93	\$63
Revenues over (under) Expenditures:	-\$82,140	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	0.62%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$1,623	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$2	\$108	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$1,623	\$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:	\$83,450	\$123,897	\$
Per Capita Debt:	\$83	\$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

<b>Unit Name:</b>	<b>Homer Fire Protection District</b>		
<b>Unit Code:</b>	099/060/06	<b>County:</b>	Will
<b>Fiscal Year End:</b>	12/31/2015		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$12,144,780		
<b>Equalized Assessed Valuation:</b>	\$529,691,336		
<b>Population:</b>	25,000		
<b>Employees:</b>			
<b>Full Time:</b>		43	
<b>Part Time:</b>		8	
<b>Salaries Paid:</b>		\$4,335,850	

Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,116,688	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$85	\$166	\$98
Revenue Collected During FY 15:	\$7,034,803	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$7,381,740	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$281	\$248	\$208
Per Capita Expenditures:	\$295	\$244	\$209
Revenues over (under) Expenditures:	-\$346,937	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	23.97%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$1,769,751	\$2,662,547	\$1,502,136
Per Capita Ending Fund Balance:	\$71	\$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:	\$592,272	\$479,400	\$90,519
Total Unrestricted Net Assets:	\$1,177,479	\$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:	\$1,009,226	\$2,650,240	\$437,488
Per Capita Debt:	\$40	\$105	\$31
General Obligation Debt over EAV:	0.19%	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: **Hopedale Fire Protection District**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$572,820**

Equalized Assessed Valuation: **\$55,040,085**

Population: **2,500**

Employees:

    Full Time:

    Part Time: **40**

    Salaries Paid: **\$25,983**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$399,740	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$160	\$100	\$67
Revenue Collected During FY 15:	\$160,089	\$189,030	\$137,431
Expenditures During FY 15:	\$88,438	\$178,730	\$124,140
Per Capita Revenue:	\$64	\$98	\$72
Per Capita Expenditures:	\$35	\$93	\$63
Revenues over (under) Expenditures:	\$71,651	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	533.02%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$471,391	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$189	\$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:	\$471,391	\$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: **Horseshoe Lake Fire Protection District**

Unit Code: **002/005/06** County: **Alexander**

Fiscal Year End: **9/30/2015**

Accounting Method: **Cash**

Appropriation or Budget: **\$20,000**

Equalized Assessed Valuation: **\$10,985,175**

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:	\$34,969	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$26	\$100	\$67
Revenue Collected During FY 15:	\$20,203	\$189,030	\$137,431
Expenditures During FY 15:	\$15,987	\$178,730	\$124,140
Per Capita Revenue:	\$15	\$98	\$72
Per Capita Expenditures:	\$12	\$93	\$63
Revenues over (under) Expenditures:	\$4,216	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	245.11%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$39,185	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$29	\$108	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$34,969	\$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:**

**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:	\$179,929	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$277	\$100	\$67
Revenue Collected During FY 15:	\$98,428	\$189,030	\$137,431
Expenditures During FY 15:	\$63,630	\$178,730	\$124,140
Per Capita Revenue:	\$151	\$98	\$72
Per Capita Expenditures:	\$98	\$93	\$63
Revenues over (under) Expenditures:	\$34,798	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	337.46%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$214,727	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$330	\$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:	\$214,727	\$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: **Hudson Fire Protection District**

Unit Code: 064/110/06 County: Mclean

Fiscal Year End: 6/30/2015

Accounting Method: Cash

Appropriation or Budget: \$739,352

Equalized Assessed Valuation: \$94,462,995

Population: 3,000

Employees:

    Full Time: 4

    Part Time: 25

    Salaries Paid: \$183,468

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$497,788	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$166	\$100	\$67
Revenue Collected During FY 15:	\$599,054	\$189,030	\$137,431
Expenditures During FY 15:	\$548,268	\$178,730	\$124,140
Per Capita Revenue:	\$200	\$98	\$72
Per Capita Expenditures:	\$183	\$93	\$63
Revenues over (under) Expenditures:	\$50,786	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	100.06%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$548,575	\$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:	\$25,246	\$12,509	\$
Total Unrestricted Net Assets:	\$523,329	\$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:	\$1,080,094	\$123,897	\$
Per Capita Debt:	\$360	\$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: **Huey-Ferrin-Boulder Fire Protection District**

Unit Code: 014/065/06 County: Clinton

Fiscal Year End: 7/31/2015

Accounting Method: Cash

Appropriation or Budget: \$105,575

Equalized Assessed Valuation: \$16,088,536

Population: 1,295

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:	\$32,443	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$25	\$100	\$67
Revenue Collected During FY 15:	\$69,682	\$189,030	\$137,431
Expenditures During FY 15:	\$78,674	\$178,730	\$124,140
Per Capita Revenue:	\$54	\$98	\$72
Per Capita Expenditures:	\$61	\$93	\$63
Revenues over (under) Expenditures:	-\$8,992	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	29.81%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$23,451	\$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:	\$	\$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: **Hull-Kinderhook Fire Protection District**

Unit Code: **075/030/06** County: **Pike**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$40,500**

Equalized Assessed Valuation: **\$16,749,195**

Population: **10,000**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$45,943	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$5	\$100	\$67
Revenue Collected During FY 15:	\$94,409	\$189,030	\$137,431
Expenditures During FY 15:	\$122,957	\$178,730	\$124,140
Per Capita Revenue:	\$9	\$98	\$72
Per Capita Expenditures:	\$12	\$93	\$63
Revenues over (under) Expenditures:	-\$28,548	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	14.15%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$17,395	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$2	\$108	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$17,395	\$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:	\$32,460	\$123,897	\$
Per Capita Debt:	\$3	\$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: **Humboldt Fire Protection District**

Unit Code: **015/030/06** County: **Coles**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$189,104**

Equalized Assessed Valuation: **\$39,794,286**

Population: **1,734**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 15:	\$45,276	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$26	\$100	\$67
Revenue Collected During FY 15:	\$66,960	\$189,030	\$137,431
Expenditures During FY 15:	\$189,104	\$178,730	\$124,140
Per Capita Revenue:	\$39	\$98	\$72
Per Capita Expenditures:	\$109	\$93	\$63
Revenues over (under) Expenditures:	-\$122,144	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	12.50%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$23,632	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$14	\$108	\$68

**Equity**

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

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$20,416	\$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:	\$105,605	\$123,897	\$
Per Capita Debt:	\$61	\$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: **Hume Fire Protection District**

Unit Code: 023/030/06 County: Edgar

Fiscal Year End: 4/30/2015

Accounting Method: Cash

Appropriation or Budget: \$33,000

Equalized Assessed Valuation: \$15,687,161

Population: 365

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:	\$75,452	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$207	\$100	\$67
Revenue Collected During FY 15:	\$34,124	\$189,030	\$137,431
Expenditures During FY 15:	\$22,397	\$178,730	\$124,140
Per Capita Revenue:	\$93	\$98	\$72
Per Capita Expenditures:	\$61	\$93	\$63
Revenues over (under) Expenditures:	\$11,727	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	389.24%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$87,179	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$239	\$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 Greater Than or Equal to 850,000**

#### Local Government Profile

Unit Name: **Huntley Fire Protection District**

Unit Code: **063/070/06** County: **Mchenry**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,724,500**

Equalized Assessed Valuation: **\$1,191,559,191**

Population: **50,000**

Employees:

**Full Time:** **59**

**Part Time:** **32**

**Salaries Paid:** **\$6,075,480**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$14,125,177	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$283	\$166	\$98
Revenue Collected During FY 15:	\$11,369,366	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$10,492,825	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$227	\$248	\$208
Per Capita Expenditures:	\$210	\$244	\$209
Revenues over (under) Expenditures:	\$876,541	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	142.97%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$15,001,718	\$2,662,547	\$1,502,136
Per Capita Ending Fund Balance:	\$300	\$167	\$99

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$8,912,867	\$87,098	\$
Total Unreserved Funds:	\$6,088,851	\$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 YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **017/020/06** County: **Crawford**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$679,500**

Equalized Assessed Valuation: **\$10,208,713**

Population: **1,177**

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:	\$138,535	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$118	\$100	\$67
Revenue Collected During FY 15:	\$172,699	\$189,030	\$137,431
Expenditures During FY 15:	\$212,348	\$178,730	\$124,140
Per Capita Revenue:	\$147	\$98	\$72
Per Capita Expenditures:	\$180	\$93	\$63
Revenues over (under) Expenditures:	-\$39,649	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	50.52%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$107,271	\$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:	\$25,332	\$9,078	\$
Total Unreserved Funds:	\$81,939	\$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:	\$20,050	\$123,897	\$
Per Capita Debt:	\$17	\$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: **Hutton Fire Protection District**

Unit Code: 015/040/06 County: Coles

Fiscal Year End: 4/30/2015

Accounting Method: Cash

Appropriation or Budget: \$42,500

Equalized Assessed Valuation: \$15,271,924

Population: 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:	\$60,570	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$67	\$100	\$67
Revenue Collected During FY 15:	\$45,503	\$189,030	\$137,431
Expenditures During FY 15:	\$31,023	\$178,730	\$124,140
Per Capita Revenue:	\$51	\$98	\$72
Per Capita Expenditures:	\$34	\$93	\$63
Revenues over (under) Expenditures:	\$14,480	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	241.92%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$75,050	\$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:	\$102,650	\$123,897	\$
Per Capita Debt:	\$114	\$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: **Illioipolis Fire Protection District**

Unit Code: **083/070/06** County: **Sangamon**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$57,800**

Equalized Assessed Valuation: **\$30,867,997**

Population: **1,425**

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:	\$191,407	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$134	\$100	\$67
Revenue Collected During FY 15:	\$82,824	\$189,030	\$137,431
Expenditures During FY 15:	\$54,682	\$178,730	\$124,140
Per Capita Revenue:	\$58	\$98	\$72
Per Capita Expenditures:	\$38	\$93	\$63
Revenues over (under) Expenditures:	\$28,142	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	401.50%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$219,549	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$154	\$108	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$219,606	\$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:	\$93,055	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$116	\$100	\$67
Revenue Collected During FY 15:	\$80,766	\$189,030	\$137,431
Expenditures During FY 15:	\$57,458	\$178,730	\$124,140
Per Capita Revenue:	\$101	\$98	\$72
Per Capita Expenditures:	\$72	\$93	\$63
Revenues over (under) Expenditures:	\$23,308	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	202.52%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$116,363	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$145	\$108	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$116,363	\$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:	\$40,876	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$8	\$100	\$67
Revenue Collected During FY 15:	\$42,773	\$189,030	\$137,431
Expenditures During FY 15:	\$35,845	\$178,730	\$124,140
Per Capita Revenue:	\$9	\$98	\$72
Per Capita Expenditures:	\$7	\$93	\$63
Revenues over (under) Expenditures:	\$6,928	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	133.36%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$47,804	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$10	\$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:	Iroquois-Ford Fire Protection District	
Unit Code:	038/100/06	County: Iroquois
Fiscal Year End:	4/30/2015	
Accounting Method:	Cash	
Appropriation or Budget:	\$46,420	
Equalized Assessed Valuation:	\$9,052,230	
Population:	350	
Employees:		
Full Time:		
Part Time:	21	
Salaries Paid:	\$5,503	

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$25,652	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$73	\$100	\$67
Revenue Collected During FY 15:	\$60,482	\$189,030	\$137,431
Expenditures During FY 15:	\$73,343	\$178,730	\$124,140
Per Capita Revenue:	\$173	\$98	\$72
Per Capita Expenditures:	\$210	\$93	\$63
Revenues over (under) Expenditures:	-\$12,861	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	17.44%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$12,791	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$37	\$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:	\$84,804	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$135	\$100	\$67
Revenue Collected During FY 15:	\$64,369	\$189,030	\$137,431
Expenditures During FY 15:	\$45,626	\$178,730	\$124,140
Per Capita Revenue:	\$103	\$98	\$72
Per Capita Expenditures:	\$73	\$93	\$63
Revenues over (under) Expenditures:	\$18,743	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	226.95%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$103,547	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$165	\$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:	\$78,109	\$123,897	\$
Per Capita Debt:	\$125	\$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:	\$30,733	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$55	\$100	\$67
Revenue Collected During FY 15:	\$47,649	\$189,030	\$137,431
Expenditures During FY 15:	\$26,377	\$178,730	\$124,140
Per Capita Revenue:	\$85	\$98	\$72
Per Capita Expenditures:	\$47	\$93	\$63
Revenues over (under) Expenditures:	\$21,272	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	197.16%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$52,005	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$93	\$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 Greater Than or Equal to 850,000**

### Local Government Profile

<b>Unit Name:</b>	Itasca #1 Fire Protection District		
<b>Unit Code:</b>	022/150/06	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	5/31/2015		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$7,864,474		
<b>Equalized Assessed Valuation:</b>	\$484,310,737		
<b>Population:</b>	8,649		
<b>Employees:</b>			
<b>Full Time:</b>	27		
<b>Part Time:</b>	3		
<b>Salaries Paid:</b>	\$3,617,863		

**Blended Component Units**

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$369,992	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$43	\$166	\$98
Revenue Collected During FY 15:	\$4,111,623	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$5,179,173	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$475	\$248	\$208
Per Capita Expenditures:	\$599	\$244	\$209
Revenues over (under) Expenditures:	-\$1,067,550	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	4.07%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$211,024	\$2,662,547	\$1,502,136
Per Capita Ending Fund Balance:	\$24	\$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:	\$795,000	\$479,400	\$90,519
Total Unrestricted Net Assets:	\$3,606,693	\$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:	\$509,870	\$2,650,240	\$437,488
Per Capita Debt:	\$59	\$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:	\$179,922	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$92	\$100	\$67
Revenue Collected During FY 15:	\$93,226	\$189,030	\$137,431
Expenditures During FY 15:	\$93,592	\$178,730	\$124,140
Per Capita Revenue:	\$47	\$98	\$72
Per Capita Expenditures:	\$48	\$93	\$63
Revenues over (under) Expenditures:	-\$366	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	191.85%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$179,556	\$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:	\$6,349	\$12,509	\$
Total Unrestricted Net Assets:	\$173,207	\$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:	\$47,500	\$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:

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:	\$37,415	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$47	\$100	\$67
Revenue Collected During FY 15:	\$212,353	\$189,030	\$137,431
Expenditures During FY 15:	\$211,118	\$178,730	\$124,140
Per Capita Revenue:	\$265	\$98	\$72
Per Capita Expenditures:	\$264	\$93	\$63
Revenues over (under) Expenditures:	\$1,235	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	18.31%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$38,650	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$48	\$108	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$38,650	\$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:	\$56,315	\$123,897	\$
Per Capita Debt:	\$70	\$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:	\$	\$	\$