



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name: **Jefferson Fire Protection District**

Unit Code: **041/010/06** County: **Jefferson**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$697,665**

Equalized Assessed Valuation: **\$146,281,848**

Population: **11,212**

Employees:

Full Time:	4
Part Time:	4
Salaries Paid:	\$243,493

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$189,147	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$17	\$100	\$67
Revenue Collected During FY 15:	\$659,675	\$189,030	\$137,431
Expenditures During FY 15:	\$611,922	\$178,730	\$124,140
Per Capita Revenue:	\$59	\$98	\$72
Per Capita Expenditures:	\$55	\$93	\$63
Revenues over (under) Expenditures:	\$47,753	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	38.71%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$236,900	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$21	\$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:	\$236,900	\$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:	\$62,311	\$123,897	\$
Per Capita Debt:	\$6	\$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: **Joy Fire Protection District**

Unit Code: **066/030/06** County: **Mercer**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$75,726**

Equalized Assessed Valuation: **\$18,744,245**

Population: **750**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$66,575	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$89	\$100	\$67
Revenue Collected During FY 15:	\$82,532	\$189,030	\$137,431
Expenditures During FY 15:	\$91,630	\$178,730	\$124,140
Per Capita Revenue:	\$110	\$98	\$72
Per Capita Expenditures:	\$122	\$93	\$63
Revenues over (under) Expenditures:	-\$9,098	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	62.73%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$57,477	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$77	\$108	\$68

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$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:	\$31,963	\$123,897	\$
Per Capita Debt:	\$43	\$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:	\$248,713	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$182	\$100	\$67
Revenue Collected During FY 15:	\$273,272	\$189,030	\$137,431
Expenditures During FY 15:	\$194,356	\$178,730	\$124,140
Per Capita Revenue:	\$200	\$98	\$72
Per Capita Expenditures:	\$142	\$93	\$63
Revenues over (under) Expenditures:	\$78,916	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	168.57%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$327,629	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$240	\$108	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$248,713	\$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:	\$225,000	\$123,897	\$
Per Capita Debt:	\$122	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

#### Enterprise Funds

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





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$75,962	\$123,897	\$
Per Capita Debt:	\$76	\$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: **Kell Fire Protection District**

Unit Code: **058/020/06** County: **Marion**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$100,448**

Equalized Assessed Valuation: **\$16,064,138**

Population: **2,500**

Employees:

    Full Time:

    Part Time:

    Salaries Paid:  \$

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$24,789	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$10	\$100	\$67
Revenue Collected During FY 15:	\$61,701	\$189,030	\$137,431
Expenditures During FY 15:	\$51,400	\$178,730	\$124,140
Per Capita Revenue:	\$25	\$98	\$72
Per Capita Expenditures:	\$21	\$93	\$63
Revenues over (under) Expenditures:	\$10,301	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	68.27%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$35,090	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$14	\$108	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$86,480	\$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: **Kempton Fire Protection District**

Unit Code: **027/010/06** County: **Ford**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$144,050**

Equalized Assessed Valuation: **\$12,756,396**

Population: **650**

Employees:

    Full Time:

    Part Time: **10**

    Salaries Paid: **\$2,157**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$85,448	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$131	\$100	\$67
Revenue Collected During FY 15:	\$69,698	\$189,030	\$137,431
Expenditures During FY 15:	\$80,434	\$178,730	\$124,140
Per Capita Revenue:	\$107	\$98	\$72
Per Capita Expenditures:	\$124	\$93	\$63
Revenues over (under) Expenditures:	-\$10,736	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	92.89%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$74,712	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$115	\$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: **Kendall Hill Fire Protection District**

Unit Code: 057/085/06 County: Madison

Fiscal Year End: 4/30/2015

Accounting Method: Cash

Appropriation or Budget: \$30,582

Equalized Assessed Valuation: \$8,527,830

Population: 845

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:	\$21,103	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$25	\$100	\$67
Revenue Collected During FY 15:	\$28,236	\$189,030	\$137,431
Expenditures During FY 15:	\$30,569	\$178,730	\$124,140
Per Capita Revenue:	\$33	\$98	\$72
Per Capita Expenditures:	\$36	\$93	\$63
Revenues over (under) Expenditures:	-\$2,333	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	61.40%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$18,770	\$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:	\$18,770	\$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: **Kenney Fire Protection District**

Unit Code: 020/015/06 County: Dewitt

Fiscal Year End: 4/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$114,221

Equalized Assessed Valuation: \$31,027,607

Population: 1,200

Employees:

    Full Time:

    Part Time: 5

    Salaries Paid: \$5,050

**Blended Component Units**

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$184,749	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$154	\$100	\$67
Revenue Collected During FY 15:	\$115,182	\$189,030	\$137,431
Expenditures During FY 15:	\$127,222	\$178,730	\$124,140
Per Capita Revenue:	\$96	\$98	\$72
Per Capita Expenditures:	\$106	\$93	\$63
Revenues over (under) Expenditures:	-\$12,040	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	135.75%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$172,708	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$144	\$108	\$68

**Equity**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$172,709	\$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: **Kewanee Fire Protection District**

Unit Code: 037/070/06 County: Henry

Fiscal Year End: 4/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$271,625

Equalized Assessed Valuation: \$33,165,124

Population: 14,362

Employees:

    Full Time: 3

    Part Time: 5

    Salaries Paid: \$115,524

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$301,904	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$21	\$100	\$67
Revenue Collected During FY 15:	\$202,506	\$189,030	\$137,431
Expenditures During FY 15:	\$174,065	\$178,730	\$124,140
Per Capita Revenue:	\$14	\$98	\$72
Per Capita Expenditures:	\$12	\$93	\$63
Revenues over (under) Expenditures:	\$28,441	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	176.85%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$307,832	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$21	\$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:	\$140,418	\$12,509	\$
Total Unrestricted Net Assets:	\$167,414	\$86,004	\$



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

Unit Name:

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:	\$299,035	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$10	\$100	\$67
Revenue Collected During FY 15:	\$87,509	\$189,030	\$137,431
Expenditures During FY 15:	\$91,609	\$178,730	\$124,140
Per Capita Revenue:	\$3	\$98	\$72
Per Capita Expenditures:	\$3	\$93	\$63
Revenues over (under) Expenditures:	-\$4,100	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	321.95%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$294,935	\$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:	\$535	\$12,509	\$
Total Unrestricted Net Assets:	\$294,400	\$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:	\$81,959	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$149	\$100	\$67
Revenue Collected During FY 15:	\$46,494	\$189,030	\$137,431
Expenditures During FY 15:	\$41,987	\$178,730	\$124,140
Per Capita Revenue:	\$85	\$98	\$72
Per Capita Expenditures:	\$76	\$93	\$63
Revenues over (under) Expenditures:	\$4,507	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	205.94%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$86,466	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$157	\$108	\$68

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

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

#### Enterprise Funds

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





# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$60,289	\$123,897	\$
Per Capita Debt:	\$2	\$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: **Kirkland Fire Protection District**

Unit Code: **019/050/06** County: **Dekalb**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$405,091**

Equalized Assessed Valuation: **\$65,501,922**

Population: **2,450**

Employees:

    Full Time:

    Part Time: **28**

    Salaries Paid: **\$134,080**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	-\$55,282	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	-\$23	\$100	\$67
Revenue Collected During FY 15:	\$398,294	\$189,030	\$137,431
Expenditures During FY 15:	\$324,206	\$178,730	\$124,140
Per Capita Revenue:	\$163	\$98	\$72
Per Capita Expenditures:	\$132	\$93	\$63
Revenues over (under) Expenditures:	\$74,088	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	5.80%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$18,806	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$8	\$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:	\$18,806	\$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:	\$25,000	\$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 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:	\$80,704	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$13	\$100	\$67
Revenue Collected During FY 15:	\$497,959	\$189,030	\$137,431
Expenditures During FY 15:	\$434,762	\$178,730	\$124,140
Per Capita Revenue:	\$83	\$98	\$72
Per Capita Expenditures:	\$72	\$93	\$63
Revenues over (under) Expenditures:	\$63,197	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	33.10%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$143,901	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$24	\$108	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$143,902	\$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:	\$148,000	\$123,897	\$
Per Capita Debt:	\$25	\$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: **La Motte Twp Fire Protection District**

Unit Code: **017/030/06** County: **Crawford**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$84,500**

Equalized Assessed Valuation: **\$27,735,173**

Population: **2,372**

Employees:

    Full Time:

    Part Time: **24**

    Salaries Paid: **\$17,440**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$266,636	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$112	\$100	\$67
Revenue Collected During FY 15:	\$90,302	\$189,030	\$137,431
Expenditures During FY 15:	\$104,183	\$178,730	\$124,140
Per Capita Revenue:	\$38	\$98	\$72
Per Capita Expenditures:	\$44	\$93	\$63
Revenues over (under) Expenditures:	-\$13,881	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	242.61%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$252,755	\$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:	\$	\$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: **Lacon-Sparland Fire Protection District**

Unit Code: 059/020/06 County: Marshall

Fiscal Year End: 6/30/2015

Accounting Method: Cash

Appropriation or Budget: \$67,000,000

Equalized Assessed Valuation: \$67,000,000

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:	\$63,881	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$21	\$100	\$67
Revenue Collected During FY 15:	\$355,472	\$189,030	\$137,431
Expenditures During FY 15:	\$276,104	\$178,730	\$124,140
Per Capita Revenue:	\$118	\$98	\$72
Per Capita Expenditures:	\$92	\$93	\$63
Revenues over (under) Expenditures:	\$79,368	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	51.88%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$143,249	\$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:	\$143,249	\$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:	\$422,837	\$123,897	\$
Per Capita Debt:	\$141	\$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: **Ladd Fire Protection District**

Unit Code: **006/050/06** County: **Bureau**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$150,285**

Equalized Assessed Valuation: **\$21,366,679**

Population: **1,800**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$125,831	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$70	\$100	\$67
Revenue Collected During FY 15:	\$77,400	\$189,030	\$137,431
Expenditures During FY 15:	\$74,882	\$178,730	\$124,140
Per Capita Revenue:	\$43	\$98	\$72
Per Capita Expenditures:	\$42	\$93	\$63
Revenues over (under) Expenditures:	\$2,518	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	171.40%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$128,349	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$71	\$108	\$68

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$	\$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:	\$168,788	\$123,897	\$
Per Capita Debt:	\$94	\$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:	\$111,720	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$140	\$100	\$67
Revenue Collected During FY 15:	\$84,165	\$189,030	\$137,431
Expenditures During FY 15:	\$78,206	\$178,730	\$124,140
Per Capita Revenue:	\$105	\$98	\$72
Per Capita Expenditures:	\$98	\$93	\$63
Revenues over (under) Expenditures:	\$5,959	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	150.47%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$117,679	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$147	\$108	\$68

##### Equity

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

Unit Code: **034/040/06** County: **Hancock**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$171,570**

Equalized Assessed Valuation: **\$34,201,798**

Population: **950**

Employees:

    Full Time:

    Part Time: **9**

    Salaries Paid: **\$13,740**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$44,854	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$47	\$100	\$67
Revenue Collected During FY 15:	\$168,931	\$189,030	\$137,431
Expenditures During FY 15:	\$140,546	\$178,730	\$124,140
Per Capita Revenue:	\$178	\$98	\$72
Per Capita Expenditures:	\$148	\$93	\$63
Revenues over (under) Expenditures:	\$28,385	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	52.11%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$73,239	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$77	\$108	\$68

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$66,091	\$12,509	\$
Total Unrestricted Net Assets:	\$7,148	\$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>	Lake Egypt Fire Protection District		
<b>Unit Code:</b>	100/010/06	<b>County:</b>	Williamson
<b>Fiscal Year End:</b>	6/30/2015		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$1,943,150		
<b>Equalized Assessed Valuation:</b>	\$1,828,255		
<b>Population:</b>	8,527		
<b>Employees:</b>			
	<b>Full Time:</b>	9	
	<b>Part Time:</b>	24	
	<b>Salaries Paid:</b>	\$513,861	

Blended Component Units	

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,038,611	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$122	\$166	\$98
Revenue Collected During FY 15:	\$1,250,673	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$1,372,537	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$147	\$248	\$208
Per Capita Expenditures:	\$161	\$244	\$209
Revenues over (under) Expenditures:	-\$121,864	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	84.77%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$1,163,478	\$2,662,547	\$1,502,136
Per Capita Ending Fund Balance:	\$136	\$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:	\$257,882	\$479,400	\$90,519
Total Unrestricted Net Assets:	\$707,559	\$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:	\$1,828,810	\$2,650,240	\$437,488
Per Capita Debt:	\$214	\$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: **Lake Springfield Fire Protection District**

Unit Code: **083/090/06** County: **Sangamon**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$136,745**

Equalized Assessed Valuation: **\$33,316,615**

Population: **2,300**

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:	\$30,335	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$13	\$100	\$67
Revenue Collected During FY 15:	\$106,407	\$189,030	\$137,431
Expenditures During FY 15:	\$97,929	\$178,730	\$124,140
Per Capita Revenue:	\$46	\$98	\$72
Per Capita Expenditures:	\$43	\$93	\$63
Revenues over (under) Expenditures:	\$8,478	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	39.63%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$38,813	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$17	\$108	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$38,816	\$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:	Lake Villa Fire Protection District		
Unit Code:	049/060/06	County:	Lake
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,165,700		
Equalized Assessed Valuation:	\$674,724,162		
Population:	31,200		
Employees:			
Full Time:	3		
Part Time:	100		
Salaries Paid:	\$2,568,214		

Blended Component Units
Number Submitted = 1
Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$12,455,759	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$399	\$166	\$98
Revenue Collected During FY 15:	\$6,183,632	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$7,251,412	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$198	\$248	\$208
Per Capita Expenditures:	\$232	\$244	\$209
Revenues over (under) Expenditures:	-\$1,067,780	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	157.04%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$11,387,979	\$2,662,547	\$1,502,136
Per Capita Ending Fund Balance:	\$365	\$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:	\$173,172	\$479,400	\$90,519
Total Unrestricted Net Assets:	\$11,651,033	\$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: **Lake Zurich Rural Fire Protection District**

Unit Code: **049/070/06** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,865,830**

Equalized Assessed Valuation: **\$891,618,137**

Population: **16,000**

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:	\$8,266,721	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$517	\$166	\$98
Revenue Collected During FY 15:	\$6,470,032	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$4,736,877	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$404	\$248	\$208
Per Capita Expenditures:	\$296	\$244	\$209
Revenues over (under) Expenditures:	\$1,733,155	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	211.11%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$9,999,876	\$2,662,547	\$1,502,136
Per Capita Ending Fund Balance:	\$625	\$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:	\$9,999,876	\$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: **Lamard Fire Protection District**

Unit Code: **096/020/06** County: **Wayne**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$34,237**

Equalized Assessed Valuation: **\$9,081,189**

Population: **1,422**

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:	\$26,573	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$19	\$100	\$67
Revenue Collected During FY 15:	\$63,027	\$189,030	\$137,431
Expenditures During FY 15:	\$34,237	\$178,730	\$124,140
Per Capita Revenue:	\$44	\$98	\$72
Per Capita Expenditures:	\$24	\$93	\$63
Revenues over (under) Expenditures:	\$28,790	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	161.71%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$55,363	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$39	\$108	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$24,206	\$9,078	\$
Total Unreserved Funds:	\$31,157	\$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:	\$70,000	\$123,897	\$
Per Capita Debt:	\$49	\$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: **Lamoille Fire Protection District**

Unit Code: **006/060/06** County: **Bureau**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$317,500**

Equalized Assessed Valuation: **\$29,096,695**

Population: **711**

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:	\$244,110	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$343	\$100	\$67
Revenue Collected During FY 15:	\$126,286	\$189,030	\$137,431
Expenditures During FY 15:	\$37,642	\$178,730	\$124,140
Per Capita Revenue:	\$178	\$98	\$72
Per Capita Expenditures:	\$53	\$93	\$63
Revenues over (under) Expenditures:	\$88,644	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	884.00%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$332,754	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$468	\$108	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$332,754	\$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: **Lanark Fire Protection District**

Unit Code: **008/020/06** County: **Carroll**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$1,299,700**

Equalized Assessed Valuation: **\$141,736,962**

Population: **2,653**

Employees:

    Full Time:

    Part Time: **38**

    Salaries Paid: **\$191,643**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,131,924	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$427	\$100	\$67
Revenue Collected During FY 15:	\$634,873	\$189,030	\$137,431
Expenditures During FY 15:	\$446,588	\$178,730	\$124,140
Per Capita Revenue:	\$239	\$98	\$72
Per Capita Expenditures:	\$168	\$93	\$63
Revenues over (under) Expenditures:	\$188,285	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	295.62%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$1,320,209	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$498	\$108	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$1,320,209	\$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: **Latham Fire Protection District**

Unit Code: **054/050/06** County: **Logan**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$91,365**

Equalized Assessed Valuation: **\$18,615,835**

Population: **1,000**

Employees:

    Full Time:

    Part Time: **5**

    Salaries Paid: **\$1,300**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$64,874	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$65	\$100	\$67
Revenue Collected During FY 15:	\$96,222	\$189,030	\$137,431
Expenditures During FY 15:	\$91,365	\$178,730	\$124,140
Per Capita Revenue:	\$96	\$98	\$72
Per Capita Expenditures:	\$91	\$93	\$63
Revenues over (under) Expenditures:	\$4,857	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	76.32%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$69,731	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$70	\$108	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$65,504	\$9,078	\$
Total Unreserved Funds:	\$4,227	\$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:	\$165,196	\$123,897	\$
Per Capita Debt:	\$165	\$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: **Lawrence-Allison Fire Protection District**

Unit Code: 051/040/06 County: Lawrence

Fiscal Year End: 7/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$520,500

Equalized Assessed Valuation: \$54,461,261

Population: 7,140

Employees:

    Full Time:

    Part Time: 29

    Salaries Paid: \$21,393

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$587,028	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$82	\$100	\$67
Revenue Collected During FY 15:	\$309,126	\$189,030	\$137,431
Expenditures During FY 15:	\$339,789	\$178,730	\$124,140
Per Capita Revenue:	\$43	\$98	\$72
Per Capita Expenditures:	\$48	\$93	\$63
Revenues over (under) Expenditures:	-\$30,663	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	76.80%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$260,959	\$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:	\$260,959	\$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:	\$217,201	\$123,897	\$
Per Capita Debt:	\$30	\$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:	\$676,483	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$1,503	\$100	\$67
Revenue Collected During FY 15:	\$159,952	\$189,030	\$137,431
Expenditures During FY 15:	\$128,848	\$178,730	\$124,140
Per Capita Revenue:	\$355	\$98	\$72
Per Capita Expenditures:	\$286	\$93	\$63
Revenues over (under) Expenditures:	\$31,104	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	549.16%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$707,587	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$1,572	\$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:	\$433,721	\$12,509	\$
Total Unrestricted Net Assets:	\$273,866	\$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:	\$167,562	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$281	\$100	\$67
Revenue Collected During FY 15:	\$163,708	\$189,030	\$137,431
Expenditures During FY 15:	\$148,109	\$178,730	\$124,140
Per Capita Revenue:	\$275	\$98	\$72
Per Capita Expenditures:	\$249	\$93	\$63
Revenues over (under) Expenditures:	\$15,599	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	123.67%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$183,161	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$307	\$108	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$183,161	\$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:	\$149,485	\$123,897	\$
Per Capita Debt:	\$251	\$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: **Leland Fire Protection District**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$275,175**

Equalized Assessed Valuation: **\$50,513,162**

Population: **1,990**

Employees:

    Full Time:

    Part Time: **37**

    Salaries Paid: **\$19,890**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$173,885	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$87	\$100	\$67
Revenue Collected During FY 15:	\$150,217	\$189,030	\$137,431
Expenditures During FY 15:	\$103,355	\$178,730	\$124,140
Per Capita Revenue:	\$75	\$98	\$72
Per Capita Expenditures:	\$52	\$93	\$63
Revenues over (under) Expenditures:	\$46,862	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	213.58%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$220,747	\$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:	\$220,747	\$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:	\$129,151	\$123,897	\$
Per Capita Debt:	\$65	\$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:	Lemont Fire Protection District		
Unit Code:	016/100/06	County:	Cook
Fiscal Year End:	12/31/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,492,760		
Equalized Assessed Valuation:	\$1,076,179,103		
Population:	40,000		
Employees:			
	Full Time:		63
	Part Time:		13
	Salaries Paid:		\$5,047,569

Blended Component Units	

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,633,812	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$66	\$166	\$98
Revenue Collected During FY 15:	\$10,151,138	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$10,060,521	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$254	\$248	\$208
Per Capita Expenditures:	\$252	\$244	\$209
Revenues over (under) Expenditures:	\$90,617	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	12.53%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$1,260,361	\$2,662,547	\$1,502,136
Per Capita Ending Fund Balance:	\$32	\$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:	\$4,066,356	\$479,400	\$90,519
Total Unrestricted Net Assets:	-\$14,438,824	\$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:	\$17,268,814	\$2,650,240	\$437,488
Per Capita Debt:	\$432	\$105	\$31
General Obligation Debt over EAV:	0.10%	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: **Lena Fire Protection District**

Unit Code: **089/060/06** County: **Stephenson**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$417,439**

Equalized Assessed Valuation: **\$81,572,779**

Population: **4,516**

Employees:

    Full Time:

    Part Time: **34**

    Salaries Paid: **\$24,711**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$37,183	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$8	\$100	\$67
Revenue Collected During FY 15:	\$270,830	\$189,030	\$137,431
Expenditures During FY 15:	\$263,918	\$178,730	\$124,140
Per Capita Revenue:	\$60	\$98	\$72
Per Capita Expenditures:	\$58	\$93	\$63
Revenues over (under) Expenditures:	\$6,912	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	16.71%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$44,095	\$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:	\$43,887	\$12,509	\$
Total Unrestricted Net Assets:	\$44,095	\$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:	\$787,835	\$123,897	\$
Per Capita Debt:	\$174	\$53	\$
General Obligation Debt over EAV:	0.87%	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: **Leroy Community Fire Protection District**

Unit Code: **064/120/06** County: **McLean**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$473,926**

Equalized Assessed Valuation: **\$93,434,236**

Population: **39,600**

Employees:

    Full Time:

    Part Time: **7**

    Salaries Paid: **\$14,784**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,056,282	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$27	\$100	\$67
Revenue Collected During FY 15:	\$483,924	\$189,030	\$137,431
Expenditures During FY 15:	\$613,500	\$178,730	\$124,140
Per Capita Revenue:	\$12	\$98	\$72
Per Capita Expenditures:	\$15	\$93	\$63
Revenues over (under) Expenditures:	-\$129,576	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	151.05%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$926,706	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$23	\$108	\$68

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$946,706	\$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:	\$1,975,000	\$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:

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:	\$854	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$	\$100	\$67
Revenue Collected During FY 15:	\$158,945	\$189,030	\$137,431
Expenditures During FY 15:	\$156,111	\$178,730	\$124,140
Per Capita Revenue:	\$53	\$98	\$72
Per Capita Expenditures:	\$52	\$93	\$63
Revenues over (under) Expenditures:	\$2,834	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	2.36%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$3,688	\$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:	\$3,688	\$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:	\$372,098	\$123,897	\$
Per Capita Debt:	\$124	\$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:	\$199,019	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$96	\$100	\$67
Revenue Collected During FY 15:	\$536,219	\$189,030	\$137,431
Expenditures During FY 15:	\$461,649	\$178,730	\$124,140
Per Capita Revenue:	\$258	\$98	\$72
Per Capita Expenditures:	\$222	\$93	\$63
Revenues over (under) Expenditures:	\$74,570	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	59.26%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$273,589	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$132	\$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:	\$273,589	\$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:	\$424,374	\$123,897	\$
Per Capita Debt:	\$204	\$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:	\$12,731,486	\$2,650,240	\$437,488
Per Capita Debt:	\$707	\$105	\$31
General Obligation Debt over EAV:	0.18%	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: **Liberty Fire Protection District**

Unit Code: **001/050/06** County: **Adams**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$347,750**

Equalized Assessed Valuation: **\$36,854,870**

Population: **2,300**

Employees:

    Full Time:

    Part Time: **20**

    Salaries Paid: **\$7,590**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$24,712	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$11	\$100	\$67
Revenue Collected During FY 15:	\$4,566	\$189,030	\$137,431
Expenditures During FY 15:	\$	\$178,730	\$124,140
Per Capita Revenue:	\$2	\$98	\$72
Per Capita Expenditures:	\$	\$93	\$63
Revenues over (under) Expenditures:	\$4,566	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	0.00%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$29,278	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$13	\$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:

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:	\$4,467,056	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$532	\$166	\$98
Revenue Collected During FY 15:	\$1,737,258	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$2,718,603	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$207	\$248	\$208
Per Capita Expenditures:	\$324	\$244	\$209
Revenues over (under) Expenditures:	-\$981,345	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	128.22%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$3,485,711	\$2,662,547	\$1,502,136
Per Capita Ending Fund Balance:	\$415	\$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:	\$1,046,469	\$479,400	\$90,519
Total Unrestricted Net Assets:	\$2,439,242	\$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:

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:	\$24,533	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$25	\$100	\$67
Revenue Collected During FY 15:	\$49,402	\$189,030	\$137,431
Expenditures During FY 15:	\$38,427	\$178,730	\$124,140
Per Capita Revenue:	\$50	\$98	\$72
Per Capita Expenditures:	\$39	\$93	\$63
Revenues over (under) Expenditures:	\$10,975	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	92.40%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$35,508	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$36	\$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:	\$17,527	\$123,897	\$
Per Capita Debt:	\$18	\$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**

<b>Unit Name:</b>	Limestone Fire Protection District		
<b>Unit Code:</b>	072/050/06	<b>County:</b>	Peoria
<b>Fiscal Year End:</b>	6/30/2015		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$7,577,930		
<b>Equalized Assessed Valuation:</b>	\$184,358,955		
<b>Population:</b>	19,705		
<b>Employees:</b>			
	<b>Full Time:</b>	1	
	<b>Part Time:</b>	42	
	<b>Salaries Paid:</b>	\$191,680	

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,048,213	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$53	\$100	\$67
Revenue Collected During FY 15:	\$691,808	\$189,030	\$137,431
Expenditures During FY 15:	\$663,989	\$178,730	\$124,140
Per Capita Revenue:	\$35	\$98	\$72
Per Capita Expenditures:	\$34	\$93	\$63
Revenues over (under) Expenditures:	\$27,819	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	162.06%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$1,076,032	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$55	\$108	\$68

**Equity**

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

**Net Assets**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$107,354	\$12,509	\$
Total Unrestricted Net Assets:	\$978,822	\$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:	\$6,080,000	\$123,897	\$
Per Capita Debt:	\$309	\$53	\$
General Obligation Debt over EAV:	3.30%	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: **Limestone Twp Fire Protection District**

Unit Code: **046/080/06** County: **Kankakee**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,478,599**

Equalized Assessed Valuation: **\$115,324,900**

Population: **5,000**

Employees:

    Full Time:

    Part Time: **50**

    Salaries Paid: **\$121,250**

**Blended Component Units**

*(This area is currently blank.)*

**Fiscal Indicators**

**General and Special Funds**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Beginning Fund Balance for FY 15:	\$46,920	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$9	\$166	\$98
Revenue Collected During FY 15:	\$961,384	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$1,230,162	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$192	\$248	\$208
Per Capita Expenditures:	\$246	\$244	\$209
Revenues over (under) Expenditures:	-\$268,778	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	9.60%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$118,142	\$2,662,547	\$1,502,136
Per Capita Ending Fund Balance:	\$24	\$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:	\$118,597	\$91,009	\$

**Net Assets**

	<b><u>Amounts</u></b>	<b><u>Averages</u></b>	<b><u>Medians</u></b>
Total Restricted Net Assets:	\$	\$479,400	\$90,519
Total Unrestricted Net Assets:	\$118,142	\$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:	\$340,000	\$2,650,240	\$437,488
Per Capita Debt:	\$68	\$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: **Lincoln Fire Protection District**

Unit Code: **015/045/06** County: **Coles**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$604,405**

Equalized Assessed Valuation: **\$108,607,318**

Population: **4,725**

Employees:

    Full Time:

    Part Time: **8**

    Salaries Paid: **\$14,400**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$408,753	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$87	\$100	\$67
Revenue Collected During FY 15:	\$291,943	\$189,030	\$137,431
Expenditures During FY 15:	\$282,169	\$178,730	\$124,140
Per Capita Revenue:	\$62	\$98	\$72
Per Capita Expenditures:	\$60	\$93	\$63
Revenues over (under) Expenditures:	\$9,774	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	148.32%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$418,527	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$89	\$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:	\$428,874	\$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:	\$267,531	\$123,897	\$
Per Capita Debt:	\$57	\$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: **Lincoln Rural Fire Protection District**

Unit Code: 054/060/06 County: Logan

Fiscal Year End: 5/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$789,450

Equalized Assessed Valuation: \$91,141,354

Population: 4,000

Employees:

    Full Time: 6

    Part Time: 13

    Salaries Paid: \$358,407

Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$9,446	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$2	\$100	\$67
Revenue Collected During FY 15:	\$659,635	\$189,030	\$137,431
Expenditures During FY 15:	\$643,328	\$178,730	\$124,140
Per Capita Revenue:	\$165	\$98	\$72
Per Capita Expenditures:	\$161	\$93	\$63
Revenues over (under) Expenditures:	\$16,307	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	4.00%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$25,753	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$6	\$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:	\$99,623	\$12,509	\$
Total Unrestricted Net Assets:	-\$58,065	\$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:	\$864,057	\$123,897	\$
Per Capita Debt:	\$216	\$53	\$
General Obligation Debt over EAV:	0.82%	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: **Lincolnshire Fields Fire Protection District**

Unit Code: **010/075/06** County: **Champaign**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$98,916**

Equalized Assessed Valuation: **\$70,392,940**

Population: **3,158**

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:	\$126,076	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$40	\$100	\$67
Revenue Collected During FY 15:	\$98,622	\$189,030	\$137,431
Expenditures During FY 15:	\$95,531	\$178,730	\$124,140
Per Capita Revenue:	\$31	\$98	\$72
Per Capita Expenditures:	\$30	\$93	\$63
Revenues over (under) Expenditures:	\$3,091	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	31.91%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$30,485	\$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:	\$30,485	\$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: **Lincolnshire-Riverwoods(Vernon)  
Fire Protection District**

Unit Code: **049/130/06** County: **Lake**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,458,910**

Equalized Assessed Valuation: **\$1,135,725,627**

Population: **16,989**

Employees:

**Full Time:** **47**

**Part Time:** **9**

**Salaries Paid:** **\$5,060,859**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$9,357,832	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$551	\$166	\$98
Revenue Collected During FY 15:	\$9,840,828	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$8,762,376	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$579	\$248	\$208
Per Capita Expenditures:	\$516	\$244	\$209
Revenues over (under) Expenditures:	\$1,078,452	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	119.10%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$10,436,284	\$2,662,547	\$1,502,136
Per Capita Ending Fund Balance:	\$614	\$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:	\$19,940	\$479,400	\$90,519
Total Unrestricted Net Assets:	\$6,688,980	\$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: **Lisbon-Seward Fire Protection District**

Unit Code: **047/020/06** County: **Kendall**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$262,550**

Equalized Assessed Valuation: **\$43,621,126**

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:	\$196,886	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$394	\$100	\$67
Revenue Collected During FY 15:	\$117,026	\$189,030	\$137,431
Expenditures During FY 15:	\$109,528	\$178,730	\$124,140
Per Capita Revenue:	\$234	\$98	\$72
Per Capita Expenditures:	\$219	\$93	\$63
Revenues over (under) Expenditures:	\$7,498	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	186.60%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$204,384	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$409	\$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:	\$204,386	\$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:	\$16,063	\$123,897	\$
Per Capita Debt:	\$32	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

#### Enterprise Funds

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



**FISCAL 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>	Lisle-Woodridge Fire Protection District		
<b>Unit Code:</b>	022/160/06	<b>County:</b>	Dupage
<b>Fiscal Year End:</b>	12/31/2015		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$25,687,841		
<b>Equalized Assessed Valuation:</b>	\$2,011,259,548		
<b>Population:</b>	47,935		
<b>Employees:</b>			
	<b>Full Time:</b>	102	
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$9,520,142	

Blended Component Units	

**Fiscal Indicators**

**General and Special Funds**

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$10,248,558	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$214	\$166	\$98
Revenue Collected During FY 15:	\$19,475,487	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$18,279,605	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$406	\$248	\$208
Per Capita Expenditures:	\$381	\$244	\$209
Revenues over (under) Expenditures:	\$1,195,882	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	59.30%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$10,839,205	\$2,662,547	\$1,502,136
Per Capita Ending Fund Balance:	\$226	\$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:	\$945,689	\$479,400	\$90,519
Total Unrestricted Net Assets:	-\$58,442,075	\$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:	\$102,205,895	\$2,650,240	\$437,488
Per Capita Debt:	\$2,132	\$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:	Little Mackinaw Fire Protection District	
Unit Code:	090/095/06	County: Tazewell
Fiscal Year End:	4/30/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$237,853	
Equalized Assessed Valuation:	\$32,220,977	
Population:	1,575	
Employees:		
	Full Time:	
	Part Time:	14
	Salaries Paid:	\$86,748

Blended Component Units
Number Submitted = 1
LITTLE MACKINAW RESCUE

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$142,762	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$91	\$100	\$67
Revenue Collected During FY 15:	\$237,853	\$189,030	\$137,431
Expenditures During FY 15:	\$227,016	\$178,730	\$124,140
Per Capita Revenue:	\$151	\$98	\$72
Per Capita Expenditures:	\$144	\$93	\$63
Revenues over (under) Expenditures:	\$10,837	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	54.38%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$123,441	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$78	\$108	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$123,441	\$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:	\$145,778	\$123,897	\$
Per Capita Debt:	\$93	\$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:	\$927,395	\$2,650,240	\$437,488
Per Capita Debt:	\$81	\$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: **Little Wabash Fire Protection District**

Unit Code: **024/035/06** County: **Edwards**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$91,250**

Equalized Assessed Valuation: **\$9,874,847**

Population: **2,043**

Employees:

    Full Time:

    Part Time: **26**

    Salaries Paid: **\$11,576**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$55,535	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$27	\$100	\$67
Revenue Collected During FY 15:	\$77,619	\$189,030	\$137,431
Expenditures During FY 15:	\$58,725	\$178,730	\$124,140
Per Capita Revenue:	\$38	\$98	\$72
Per Capita Expenditures:	\$29	\$93	\$63
Revenues over (under) Expenditures:	\$18,894	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	126.74%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$74,429	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$36	\$108	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$74,429	\$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:	\$147,790	\$123,897	\$
Per Capita Debt:	\$72	\$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: **Little York Community Fire Protection District**

Unit Code: **094/020/06** County: **Warren**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$171,757**

Equalized Assessed Valuation: **\$23,526,446**

Population: **700**

Employees:

    Full Time:

    Part Time: **2**

    Salaries Paid: **\$2,950**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$58,017	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$83	\$100	\$67
Revenue Collected During FY 15:	\$81,390	\$189,030	\$137,431
Expenditures During FY 15:	\$46,854	\$178,730	\$124,140
Per Capita Revenue:	\$116	\$98	\$72
Per Capita Expenditures:	\$67	\$93	\$63
Revenues over (under) Expenditures:	\$34,536	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	197.53%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$92,553	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$132	\$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: **Loami Fire Protection District**

Unit Code: **083/100/06** County: **Sangamon**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$41,972**

Equalized Assessed Valuation: **\$20,564,713**

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:	\$35,492	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$35	\$100	\$67
Revenue Collected During FY 15:	\$43,951	\$189,030	\$137,431
Expenditures During FY 15:	\$31,596	\$178,730	\$124,140
Per Capita Revenue:	\$44	\$98	\$72
Per Capita Expenditures:	\$32	\$93	\$63
Revenues over (under) Expenditures:	\$12,355	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	151.43%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$47,847	\$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:	\$	\$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:	\$21,468	\$123,897	\$
Per Capita Debt:	\$21	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

#### Enterprise Funds

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

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

#### Local Government Profile

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

Unit Code: **099/070/06** County: **Will**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,898,711**

Equalized Assessed Valuation: **\$1,419,492,569**

Population: **70,000**

Employees:

Full Time:	88
Part Time:	4
Salaries Paid:	\$8,581,032

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$8,748,544	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$125	\$166	\$98
Revenue Collected During FY 15:	\$17,510,717	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$17,073,412	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$250	\$248	\$208
Per Capita Expenditures:	\$244	\$244	\$209
Revenues over (under) Expenditures:	\$437,305	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	51.46%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$8,785,849	\$2,662,547	\$1,502,136
Per Capita Ending Fund Balance:	\$126	\$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:	\$125,450	\$479,400	\$90,519
Total Unrestricted Net Assets:	\$5,489,757	\$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:	\$12,431,414	\$2,650,240	\$437,488
Per Capita Debt:	\$178	\$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: **Loda Fire Protection District**

Unit Code: **038/120/06** County: **Iroquois**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$303,550**

Equalized Assessed Valuation: **\$42,715,056**

Population: **1,120**

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:	\$183,125	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$164	\$100	\$67
Revenue Collected During FY 15:	\$98,810	\$189,030	\$137,431
Expenditures During FY 15:	\$169,645	\$178,730	\$124,140
Per Capita Revenue:	\$88	\$98	\$72
Per Capita Expenditures:	\$151	\$93	\$63
Revenues over (under) Expenditures:	-\$70,835	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	66.19%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$112,290	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$100	\$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: **Logan-Trivoli Fire Protection District**

Unit Code: **072/060/06** County: **Peoria**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$641,100**

Equalized Assessed Valuation: **\$110,578,102**

Population: **4,213**

Employees:

    Full Time:

    Part Time: **64**

    Salaries Paid: **\$75,566**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$207,683	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$49	\$100	\$67
Revenue Collected During FY 15:	\$392,433	\$189,030	\$137,431
Expenditures During FY 15:	\$337,847	\$178,730	\$124,140
Per Capita Revenue:	\$93	\$98	\$72
Per Capita Expenditures:	\$80	\$93	\$63
Revenues over (under) Expenditures:	\$54,586	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	77.63%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$262,269	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$62	\$108	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$33,700	\$9,078	\$
Total Unreserved Funds:	\$228,569	\$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: **London Mills Fire Protection District**

Unit Code: **029/110/06** County: **Fulton**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$78,458**

Equalized Assessed Valuation: **\$12,000,000**

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:	\$185,149	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$93	\$100	\$67
Revenue Collected During FY 15:	\$115,403	\$189,030	\$137,431
Expenditures During FY 15:	\$116,797	\$178,730	\$124,140
Per Capita Revenue:	\$58	\$98	\$72
Per Capita Expenditures:	\$58	\$93	\$63
Revenues over (under) Expenditures:	-\$1,394	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	165.74%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$193,585	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$97	\$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:	\$222,848	\$123,897	\$
Per Capita Debt:	\$111	\$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: **Long Creek Fire Protection District**

Unit Code: **055/050/06** County: **Macon**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$430,700**

Equalized Assessed Valuation: **\$135,741,778**

Population: **15,000**

Employees:

Full Time: **2**

Part Time: **20**

Salaries Paid: **\$140,217**

#### Blended Component Units

Number Submitted = 1

Firemen's Pension Fund

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$57,733	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$4	\$100	\$67
Revenue Collected During FY 15:	\$418,593	\$189,030	\$137,431
Expenditures During FY 15:	\$364,606	\$178,730	\$124,140
Per Capita Revenue:	\$28	\$98	\$72
Per Capita Expenditures:	\$24	\$93	\$63
Revenues over (under) Expenditures:	\$53,987	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	30.64%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$111,720	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$7	\$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:	\$111,720	\$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:	\$488,927	\$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 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>	Long Grove Rural Fire Protection District		
<b>Unit Code:</b>	049/090/06	<b>County:</b>	Lake
<b>Fiscal Year End:</b>	12/31/2015		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$4,884,296		
<b>Equalized Assessed Valuation:</b>	\$503,451,329		
<b>Population:</b>	12,000		
<b>Employees:</b>			
	<b>Full Time:</b>		14
	<b>Part Time:</b>		23
	<b>Salaries Paid:</b>		\$2,243,276

Blended Component Units
Number Submitted = 1
Long Grove Firefighters Pension

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$4,172,562	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$348	\$166	\$98
Revenue Collected During FY 15:	\$4,725,337	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$4,382,826	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$394	\$248	\$208
Per Capita Expenditures:	\$365	\$244	\$209
Revenues over (under) Expenditures:	\$342,511	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	103.02%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$4,515,073	\$2,662,547	\$1,502,136
Per Capita Ending Fund Balance:	\$376	\$167	\$99

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$18,380	\$479,400	\$90,519
Total Unrestricted Net Assets:	\$3,262,773	\$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:

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:	\$145,529	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$15	\$100	\$67
Revenue Collected During FY 15:	\$293,696	\$189,030	\$137,431
Expenditures During FY 15:	\$210,914	\$178,730	\$124,140
Per Capita Revenue:	\$31	\$98	\$72
Per Capita Expenditures:	\$22	\$93	\$63
Revenues over (under) Expenditures:	\$82,782	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	108.25%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$228,311	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$24	\$108	\$68

##### Equity

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

##### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$225,898	\$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:	\$797,561	\$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 Less Than 850,000**

#### Local Government Profile

Unit Name: **Long Point Fire Protection District**

Unit Code: **053/060/06** County: **Livingston**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$313,800**

Equalized Assessed Valuation: **\$23,666,437**

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:	\$125,575	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$126	\$100	\$67
Revenue Collected During FY 15:	\$101,351	\$189,030	\$137,431
Expenditures During FY 15:	\$46,626	\$178,730	\$124,140
Per Capita Revenue:	\$101	\$98	\$72
Per Capita Expenditures:	\$47	\$93	\$63
Revenues over (under) Expenditures:	\$54,725	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	386.69%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$180,300	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$180	\$108	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$180,300	\$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: **Loraine Fire Protection District**

Unit Code: **001/070/06** County: **Adams**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$21,322**

Equalized Assessed Valuation: **\$6,555,300**

Population: **604**

Employees:

    Full Time:

    Part Time:

    Salaries Paid: **\$**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$19,848	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$33	\$100	\$67
Revenue Collected During FY 15:	\$25,806	\$189,030	\$137,431
Expenditures During FY 15:	\$27,836	\$178,730	\$124,140
Per Capita Revenue:	\$43	\$98	\$72
Per Capita Expenditures:	\$46	\$93	\$63
Revenues over (under) Expenditures:	-\$2,030	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	64.01%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$17,818	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$30	\$108	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$	\$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:	\$46,907	\$123,897	\$
Per Capita Debt:	\$78	\$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: **Lostant Fire Protection District**

Unit Code: **050/060/06** County: **Lasalle**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$135,000**

Equalized Assessed Valuation: **\$24,644,827**

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:	\$89,455	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$179	\$100	\$67
Revenue Collected During FY 15:	\$161,935	\$189,030	\$137,431
Expenditures During FY 15:	\$121,678	\$178,730	\$124,140
Per Capita Revenue:	\$324	\$98	\$72
Per Capita Expenditures:	\$243	\$93	\$63
Revenues over (under) Expenditures:	\$40,257	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	106.60%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$129,712	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$259	\$108	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$134,154	\$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:	\$348,404	\$123,897	\$
Per Capita Debt:	\$697	\$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: **Lovington Fire Protection District**

Unit Code: **070/040/06** County: **Moultrie**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$238,950**

Equalized Assessed Valuation: **\$24,053,032**

Population: **1,300**

Employees:

    Full Time:

    Part Time: **6**

    Salaries Paid: **\$7,050**

**Blended Component Units**

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$167,516	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$129	\$100	\$67
Revenue Collected During FY 15:	\$93,259	\$189,030	\$137,431
Expenditures During FY 15:	\$50,958	\$178,730	\$124,140
Per Capita Revenue:	\$72	\$98	\$72
Per Capita Expenditures:	\$39	\$93	\$63
Revenues over (under) Expenditures:	\$42,301	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	411.74%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$209,817	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$161	\$108	\$68

##### Equity

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

##### Net Assets

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



# FISCAL YEAR 2015

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$180,000	\$123,897	\$
Per Capita Debt:	\$138	\$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: **Ludlow Fire Protection District**

Unit Code: 010/080/06 County: Champaign

Fiscal Year End: 4/30/2015

Accounting Method: Cash

Appropriation or Budget: \$89,522

Equalized Assessed Valuation: \$14,062,948

Population: 1,250

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:	\$170,383	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$136	\$100	\$67
Revenue Collected During FY 15:	\$101,391	\$189,030	\$137,431
Expenditures During FY 15:	\$215,466	\$178,730	\$124,140
Per Capita Revenue:	\$81	\$98	\$72
Per Capita Expenditures:	\$172	\$93	\$63
Revenues over (under) Expenditures:	-\$114,075	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	26.13%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$56,308	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$45	\$108	\$68

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$56,309	\$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:	\$270,000	\$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 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:	\$27,942	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$6	\$100	\$67
Revenue Collected During FY 15:	\$199,156	\$189,030	\$137,431
Expenditures During FY 15:	\$193,681	\$178,730	\$124,140
Per Capita Revenue:	\$46	\$98	\$72
Per Capita Expenditures:	\$45	\$93	\$63
Revenues over (under) Expenditures:	\$5,475	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	17.25%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$33,417	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$8	\$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:	\$33,417	\$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:	\$194,779	\$123,897	\$
Per Capita Debt:	\$45	\$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: **Lynnville-Scott-White Rock Fire Protection District**

Unit Code: 071/040/06 County: Ogle

Fiscal Year End: 4/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$851,902

Equalized Assessed Valuation: \$60,550,542

Population: 5,100

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:	\$1,075,646	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$211	\$100	\$67
Revenue Collected During FY 15:	\$527,830	\$189,030	\$137,431
Expenditures During FY 15:	\$557,491	\$178,730	\$124,140
Per Capita Revenue:	\$103	\$98	\$72
Per Capita Expenditures:	\$109	\$93	\$63
Revenues over (under) Expenditures:	-\$29,661	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	187.62%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$1,045,985	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$205	\$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:	\$2,084	\$12,509	\$
Total Unrestricted Net Assets:	\$678,044	\$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:	\$365,857	\$123,897	\$
Per Capita Debt:	\$72	\$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:	\$	\$	\$