



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Valmeyer Fire Protection District**

Unit Code: 067/040/06 County: Monroe

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$239,440

Equalized Assessed Valuation: \$33,314,092

Population: 1,500

Employees:

 Full Time:

 Part Time: 35

 Salaries Paid: \$15,711

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$50,165	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$33	\$100	\$67
Revenue Collected During FY 15:	\$140,478	\$189,030	\$137,431
Expenditures During FY 15:	\$156,499	\$178,730	\$124,140
Per Capita Revenue:	\$94	\$98	\$72
Per Capita Expenditures:	\$104	\$93	\$63
Revenues over (under) Expenditures:	-\$16,021	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	10.10%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$15,799	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$11	\$108	\$68

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,321	\$12,509	\$
Total Unrestricted Net Assets:	\$15,799	\$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:	\$164,382	\$123,897	\$
Per Capita Debt:	\$110	\$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: **Varna Fire Protection District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$548,500**

Equalized Assessed Valuation: **\$53,450,497**

Population: **1,150**

Employees:

 Full Time:

 Part Time: **13**

 Salaries Paid: **\$32,378**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$343,601	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$299	\$100	\$67
Revenue Collected During FY 15:	\$312,774	\$189,030	\$137,431
Expenditures During FY 15:	\$194,408	\$178,730	\$124,140
Per Capita Revenue:	\$272	\$98	\$72
Per Capita Expenditures:	\$169	\$93	\$63
Revenues over (under) Expenditures:	\$118,366	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	237.48%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$461,677	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$401	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$199,033	\$9,078	\$
Total Unreserved Funds:	\$262,644	\$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: **Vermont Fire Protection District**

Unit Code: 029/140/06 County: Fulton

Fiscal Year End: 4/30/2015

Accounting Method: Cash

Appropriation or Budget: \$91,647

Equalized Assessed Valuation: \$10,044,543

Population: 900

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$42,714	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$47	\$100	\$67
Revenue Collected During FY 15:	\$48,932	\$189,030	\$137,431
Expenditures During FY 15:	\$28,825	\$178,730	\$124,140
Per Capita Revenue:	\$54	\$98	\$72
Per Capita Expenditures:	\$32	\$93	\$63
Revenues over (under) Expenditures:	\$20,107	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	217.94%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$62,821	\$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:	\$	\$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: **Verona-Kinsman Fire Protection District**

Unit Code: 032/060/06 County: Grundy

Fiscal Year End: 4/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$111,726

Equalized Assessed Valuation: \$44,191,819

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:	\$62,643	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$125	\$100	\$67
Revenue Collected During FY 15:	\$91,714	\$189,030	\$137,431
Expenditures During FY 15:	\$62,165	\$178,730	\$124,140
Per Capita Revenue:	\$183	\$98	\$72
Per Capita Expenditures:	\$124	\$93	\$63
Revenues over (under) Expenditures:	\$29,549	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	148.30%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$92,192	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$184	\$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:	\$572	\$12,509	\$
Total Unrestricted Net Assets:	\$91,620	\$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: **Versailles Fire Protection District**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$44,068**

Equalized Assessed Valuation: **\$9,133,354**

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:	\$16,322	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$16	\$100	\$67
Revenue Collected During FY 15:	\$24,074	\$189,030	\$137,431
Expenditures During FY 15:	\$28,570	\$178,730	\$124,140
Per Capita Revenue:	\$24	\$98	\$72
Per Capita Expenditures:	\$29	\$93	\$63
Revenues over (under) Expenditures:	-\$4,496	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	41.39%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$11,826	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$12	\$108	\$68

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$	\$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: **Victoria-Copely Fire Protection District**

Unit Code: **048/120/06** County: **Knox**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$72,371**

Equalized Assessed Valuation: **\$17,790,962**

Population: **835**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$62,700	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$75	\$100	\$67
Revenue Collected During FY 15:	\$61,985	\$189,030	\$137,431
Expenditures During FY 15:	\$50,029	\$178,730	\$124,140
Per Capita Revenue:	\$74	\$98	\$72
Per Capita Expenditures:	\$60	\$93	\$63
Revenues over (under) Expenditures:	\$11,956	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	149.23%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$74,656	\$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:	\$74,657	\$82,534	\$

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$102,732	\$123,897	\$
Per Capita Debt:	\$123	\$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: **Villa Hills Fire Protection District**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$226,500**

Equalized Assessed Valuation: **\$29,781,944**

Population: **10,000**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$212,860	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$21	\$100	\$67
Revenue Collected During FY 15:	\$141,433	\$189,030	\$137,431
Expenditures During FY 15:	\$128,493	\$178,730	\$124,140
Per Capita Revenue:	\$14	\$98	\$72
Per Capita Expenditures:	\$13	\$93	\$63
Revenues over (under) Expenditures:	\$12,940	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	175.73%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$225,800	\$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:	\$106,408	\$12,509	\$
Total Unrestricted Net Assets:	\$119,392	\$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: **Virden Fire Protection District**

Unit Code: 056/030/06 County: Macoupin

Fiscal Year End: 5/31/2015

Accounting Method: Cash

Appropriation or Budget: \$233,358

Equalized Assessed Valuation: \$62,232,680

Population: 3,460

Employees:

 Full Time:

 Part Time: 34

 Salaries Paid: \$10,288

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$154,855	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$45	\$100	\$67
Revenue Collected During FY 15:	\$202,326	\$189,030	\$137,431
Expenditures During FY 15:	\$347,955	\$178,730	\$124,140
Per Capita Revenue:	\$58	\$98	\$72
Per Capita Expenditures:	\$101	\$93	\$63
Revenues over (under) Expenditures:	-\$145,629	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	2.65%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$9,226	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$3	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$9,226	\$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: **Wabash Fire Protection District**

Unit Code: **015/070/06** County: **Coles**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$119,074**

Equalized Assessed Valuation: **\$34,468,648**

Population: **3,256**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$334,459	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$103	\$100	\$67
Revenue Collected During FY 15:	\$100,253	\$189,030	\$137,431
Expenditures During FY 15:	\$374,264	\$178,730	\$124,140
Per Capita Revenue:	\$31	\$98	\$72
Per Capita Expenditures:	\$115	\$93	\$63
Revenues over (under) Expenditures:	-\$274,011	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	16.15%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$60,448	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$19	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$60,448	\$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:	\$243,943	\$123,897	\$
Per Capita Debt:	\$75	\$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: **Wade Fire Protection District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$331,450**

Equalized Assessed Valuation: **\$140,286,655**

Population: **6,000**

Employees:

 Full Time: **31**

 Part Time:

 Salaries Paid: **\$43,659**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$297,072	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$50	\$100	\$67
Revenue Collected During FY 15:	\$197,679	\$189,030	\$137,431
Expenditures During FY 15:	\$200,140	\$178,730	\$124,140
Per Capita Revenue:	\$33	\$98	\$72
Per Capita Expenditures:	\$33	\$93	\$63
Revenues over (under) Expenditures:	-\$2,461	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	147.20%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$294,611	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$49	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$294,611	\$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:	\$132,761	\$123,897	\$
Per Capita Debt:	\$22	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

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



FISCAL 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:	\$34,665	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$23	\$100	\$67
Revenue Collected During FY 15:	\$110,325	\$189,030	\$137,431
Expenditures During FY 15:	\$121,992	\$178,730	\$124,140
Per Capita Revenue:	\$74	\$98	\$72
Per Capita Expenditures:	\$81	\$93	\$63
Revenues over (under) Expenditures:	-\$11,667	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	18.85%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$22,998	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$15	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$22,998	\$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: **Walnut Fire Protection District**

Unit Code: **006/165/06** County: **Bureau**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$737,906**

Equalized Assessed Valuation: **\$39,933,782**

Population: **3,000**

Employees:

 Full Time:

 Part Time: **26**

 Salaries Paid: **\$41,867**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$783,745	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$261	\$100	\$67
Revenue Collected During FY 15:	\$270,366	\$189,030	\$137,431
Expenditures During FY 15:	\$138,187	\$178,730	\$124,140
Per Capita Revenue:	\$90	\$98	\$72
Per Capita Expenditures:	\$46	\$93	\$63
Revenues over (under) Expenditures:	\$132,179	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	454.17%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$627,606	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$209	\$108	\$68

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,990	\$12,509	\$
Total Unrestricted Net Assets:	\$616,616	\$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: **Waltonville Fire Protection District**

Unit Code: **041/040/06** County: **Jefferson**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$72,881**

Equalized Assessed Valuation: **\$24,578,477**

Population: **1,200**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$9,202	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$8	\$100	\$67
Revenue Collected During FY 15:	\$61,021	\$189,030	\$137,431
Expenditures During FY 15:	\$56,664	\$178,730	\$124,140
Per Capita Revenue:	\$51	\$98	\$72
Per Capita Expenditures:	\$47	\$93	\$63
Revenues over (under) Expenditures:	\$4,357	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	23.93%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$13,559	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$11	\$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:	\$13,559	\$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:	\$36,974	\$123,897	\$
Per Capita Debt:	\$31	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Wapella Fire Protection District**

Unit Code: 020/030/06 County: Dewitt

Fiscal Year End: 5/31/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$76,244

Equalized Assessed Valuation: \$48,089,953

Population: 1,031

Employees:

 Full Time:

 Part Time: 18

 Salaries Paid: \$6,447

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$46,719	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$45	\$100	\$67
Revenue Collected During FY 15:	\$109,083	\$189,030	\$137,431
Expenditures During FY 15:	\$63,431	\$178,730	\$124,140
Per Capita Revenue:	\$106	\$98	\$72
Per Capita Expenditures:	\$62	\$93	\$63
Revenues over (under) Expenditures:	\$45,652	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	145.62%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$92,371	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$90	\$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:	\$92,371	\$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: **Warrensburg Fire Protection District**

Unit Code: **055/110/06** County: **Macon**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$199,600**

Equalized Assessed Valuation: **\$39,268,553**

Population: **3,200**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$5,350**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$71,945	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$22	\$100	\$67
Revenue Collected During FY 15:	\$183,496	\$189,030	\$137,431
Expenditures During FY 15:	\$198,664	\$178,730	\$124,140
Per Capita Revenue:	\$57	\$98	\$72
Per Capita Expenditures:	\$62	\$93	\$63
Revenues over (under) Expenditures:	-\$15,168	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	28.58%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$56,777	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$18	\$108	\$68

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,499	\$12,509	\$
Total Unrestricted Net Assets:	\$32,278	\$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:	\$524,888	\$123,897	\$
Per Capita Debt:	\$164	\$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:	Warrenville Fire Protection District		
Unit Code:	022/210/06	County:	Dupage
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,390,022		
Equalized Assessed Valuation:	\$598,686,802		
Population:	18,000		
Employees:			
Full Time:			12
Part Time:			48
Salaries Paid:			\$1,381,510

Blended Component Units
Number Submitted = 1
Firefighter's Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$826,606	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$46	\$166	\$98
Revenue Collected During FY 15:	\$3,345,059	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$3,051,147	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$186	\$248	\$208
Per Capita Expenditures:	\$170	\$244	\$209
Revenues over (under) Expenditures:	\$293,912	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	25.06%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$764,557	\$2,662,547	\$1,502,136
Per Capita Ending Fund Balance:	\$42	\$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:	\$12,561	\$479,400	\$90,519
Total Unrestricted Net Assets:	\$1,544,940	\$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:	\$29,542	\$2,650,240	\$437,488
Per Capita Debt:	\$2	\$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:	Warren-Waukegan Fire Protection District		
Unit Code:	049/140/06	County:	Lake
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,160,000		
Equalized Assessed Valuation:	\$406,960,796		
Population:	22,606		
Employees:			
	Full Time:		
	Part Time:	3	
	Salaries Paid:	\$6,750	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$3,489,340	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$154	\$166	\$98
Revenue Collected During FY 15:	\$3,575,045	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$3,028,095	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$158	\$248	\$208
Per Capita Expenditures:	\$134	\$244	\$209
Revenues over (under) Expenditures:	\$546,950	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	133.29%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$4,036,290	\$2,662,547	\$1,502,136
Per Capita Ending Fund Balance:	\$179	\$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:	\$1,897,847	\$479,400	\$90,519
Total Unrestricted Net Assets:	\$2,215,963	\$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: **Warsaw Fire Protection District**

Unit Code: **034/070/06** County: **Hancock**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$99,650**

Equalized Assessed Valuation: **\$16,455,654**

Population: **2,200**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$	\$100	\$67
Revenue Collected During FY 15:	\$60,532	\$189,030	\$137,431
Expenditures During FY 15:	\$	\$178,730	\$124,140
Per Capita Revenue:	\$28	\$98	\$72
Per Capita Expenditures:	\$	\$93	\$63
Revenues over (under) Expenditures:	\$60,532	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	0.00%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$60,532	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$28	\$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:	\$13,291	\$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: **Washburn Fire Protection District**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$502,300**

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

Population: **3,500**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$120,782**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$548,044	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$157	\$100	\$67
Revenue Collected During FY 15:	\$344,698	\$189,030	\$137,431
Expenditures During FY 15:	\$270,347	\$178,730	\$124,140
Per Capita Revenue:	\$98	\$98	\$72
Per Capita Expenditures:	\$77	\$93	\$63
Revenues over (under) Expenditures:	\$74,351	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	230.22%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$622,395	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$178	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$181,282	\$9,078	\$
Total Unreserved Funds:	\$447,813	\$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: **Waterloo Fire Protection District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,255,160**

Equalized Assessed Valuation: **\$358,742,599**

Population: **9,950**

Employees:

 Full Time:

 Part Time: **41**

 Salaries Paid: **\$54,973**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,220,171	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$123	\$166	\$98
Revenue Collected During FY 15:	\$1,844,011	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$1,255,160	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$185	\$248	\$208
Per Capita Expenditures:	\$126	\$244	\$209
Revenues over (under) Expenditures:	\$588,851	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	144.13%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$1,809,022	\$2,662,547	\$1,502,136
Per Capita Ending Fund Balance:	\$182	\$167	\$99

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$603,060	\$87,098	\$
Total Unreserved Funds:	\$1,205,962	\$91,009	\$

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$1,910,023	\$2,650,240	\$437,488
Per Capita Debt:	\$192	\$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: **Waterman Community Fire Protection District**

Unit Code: 019/110/06 County: Dekalb

Fiscal Year End: 4/30/2015

Accounting Method: Cash

Appropriation or Budget: \$331,480

Equalized Assessed Valuation: \$58,446,956

Population: 2,100

Employees:

 Full Time:

 Part Time: 30

 Salaries Paid: \$35,657

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$110,253	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$53	\$100	\$67
Revenue Collected During FY 15:	\$220,827	\$189,030	\$137,431
Expenditures During FY 15:	\$256,052	\$178,730	\$124,140
Per Capita Revenue:	\$105	\$98	\$72
Per Capita Expenditures:	\$122	\$93	\$63
Revenues over (under) Expenditures:	-\$35,225	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	67.94%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$173,973	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$83	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$173,973	\$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:	\$98,945	\$123,897	\$
Per Capita Debt:	\$47	\$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: **Watson Fire Protection District**

Unit Code: **025/060/06** County: **Effingham**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$275,500**

Equalized Assessed Valuation: **\$50,307,097**

Population: **5,000**

Employees:

 Full Time:

 Part Time: **7**

 Salaries Paid: **\$4,400**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$194,541	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$39	\$100	\$67
Revenue Collected During FY 15:	\$170,677	\$189,030	\$137,431
Expenditures During FY 15:	\$162,466	\$178,730	\$124,140
Per Capita Revenue:	\$34	\$98	\$72
Per Capita Expenditures:	\$32	\$93	\$63
Revenues over (under) Expenditures:	\$8,211	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	124.80%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$202,752	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$41	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$152,756	\$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:	\$49,996	\$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 Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Wauconda Fire Protection District		
Unit Code:	049/150/06	County:	Lake
Fiscal Year End:	4/30/2015		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,997,250		
Equalized Assessed Valuation:	\$1,176,238,256		
Population:	41,000		
Employees:			
Full Time:	41		
Part Time:	24		
Salaries Paid:	\$5,037,185		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$3,273,568	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$80	\$166	\$98
Revenue Collected During FY 15:	\$11,692,934	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$12,899,354	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$285	\$248	\$208
Per Capita Expenditures:	\$315	\$244	\$209
Revenues over (under) Expenditures:	-\$1,206,420	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	17.61%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$2,272,148	\$2,662,547	\$1,502,136
Per Capita Ending Fund Balance:	\$55	\$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:	\$205,000	\$479,400	\$90,519
Total Unrestricted Net Assets:	\$1,422,801	\$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:	\$856,239	\$2,650,240	\$437,488
Per Capita Debt:	\$21	\$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: **Wayne Fire Protection District**

Unit Code: 096/030/06 County: Wayne

Fiscal Year End: 4/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$200,000

Equalized Assessed Valuation: \$27,654,719

Population: 2,500

Employees:

 Full Time:

 Part Time: 30

 Salaries Paid: \$17,450

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$2,552	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$1	\$100	\$67
Revenue Collected During FY 15:	\$158,920	\$189,030	\$137,431
Expenditures During FY 15:	\$161,092	\$178,730	\$124,140
Per Capita Revenue:	\$64	\$98	\$72
Per Capita Expenditures:	\$64	\$93	\$63
Revenues over (under) Expenditures:	-\$2,172	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	28.17%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$45,380	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$18	\$108	\$68

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$45,380	\$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:	\$197,393	\$123,897	\$
Per Capita Debt:	\$79	\$53	\$
General Obligation Debt over EAV:	0.71%	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: **Waynesville Community Fire Protection District**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$33,916**

Equalized Assessed Valuation: **\$6,347,911**

Population: **687**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$54,004	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$79	\$100	\$67
Revenue Collected During FY 15:	\$48,152	\$189,030	\$137,431
Expenditures During FY 15:	\$53,235	\$178,730	\$124,140
Per Capita Revenue:	\$70	\$98	\$72
Per Capita Expenditures:	\$77	\$93	\$63
Revenues over (under) Expenditures:	-\$5,083	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	91.90%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$48,921	\$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:	\$48,921	\$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: **Webber Township Fire Protection District**

Unit Code: 041/020/06 County: Jefferson

Fiscal Year End: 6/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$239,476

Equalized Assessed Valuation: \$20,317,267

Population: 2,323

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:	\$373,785	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$161	\$100	\$67
Revenue Collected During FY 15:	\$74,169	\$189,030	\$137,431
Expenditures During FY 15:	\$29,009	\$178,730	\$124,140
Per Capita Revenue:	\$32	\$98	\$72
Per Capita Expenditures:	\$12	\$93	\$63
Revenues over (under) Expenditures:	\$45,160	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	741.96%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$215,236	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$93	\$108	\$68

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$215,236	\$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: **Weldon Community Fire Protection District**

Unit Code: **020/040/06** County: **Dewitt**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$97,340**

Equalized Assessed Valuation: **\$22,811,213**

Population: **807**

Employees:

 Full Time:

 Part Time: **2**

 Salaries Paid: **\$10,532**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$43,555	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$54	\$100	\$67
Revenue Collected During FY 15:	\$89,098	\$189,030	\$137,431
Expenditures During FY 15:	\$51,525	\$178,730	\$124,140
Per Capita Revenue:	\$110	\$98	\$72
Per Capita Expenditures:	\$64	\$93	\$63
Revenues over (under) Expenditures:	\$37,573	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	157.45%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$81,128	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$101	\$108	\$68

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$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:	Wellington-Greer Fire Protection District	
Unit Code:	038/190/06	County: Iroquois
Fiscal Year End:	6/30/2015	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$169,570	
Equalized Assessed Valuation:	\$14,942,650	
Population:	1,000	
Employees:		
	Full Time:	
	Part Time:	18
	Salaries Paid:	\$6,906

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$127,362	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$127	\$100	\$67
Revenue Collected During FY 15:	\$62,067	\$189,030	\$137,431
Expenditures During FY 15:	\$45,639	\$178,730	\$124,140
Per Capita Revenue:	\$62	\$98	\$72
Per Capita Expenditures:	\$46	\$93	\$63
Revenues over (under) Expenditures:	\$16,428	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	315.06%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$143,790	\$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:	\$	\$82,534	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,509	\$
Total Unrestricted Net Assets:	\$143,790	\$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: **Wenona Fire Protection District**

Unit Code: 059/050/06 County: Marshall

Fiscal Year End: 4/30/2015

Accounting Method: Cash

Appropriation or Budget: \$200,850

Equalized Assessed Valuation: \$32,752,016

Population: 1,600

Employees:

 Full Time: _____

 Part Time: _____

 Salaries Paid: _____ \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$124,977	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$78	\$100	\$67
Revenue Collected During FY 15:	\$203,293	\$189,030	\$137,431
Expenditures During FY 15:	\$215,252	\$178,730	\$124,140
Per Capita Revenue:	\$127	\$98	\$72
Per Capita Expenditures:	\$135	\$93	\$63
Revenues over (under) Expenditures:	-\$11,959	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	52.50%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$113,018	\$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:	\$283,293	\$82,534	\$

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$200,035	\$123,897	\$
Per Capita Debt:	\$125	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **West Brooklyn Fire Protection District**

Unit Code: **052/090/06** County: **Lee**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$166,900**

Equalized Assessed Valuation: **\$23,029,263**

Population: **1,000**

Employees:

 Full Time:

 Part Time: **3**

 Salaries Paid: **\$1,563**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$282,870	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$283	\$100	\$67
Revenue Collected During FY 15:	\$120,528	\$189,030	\$137,431
Expenditures During FY 15:	\$75,702	\$178,730	\$124,140
Per Capita Revenue:	\$121	\$98	\$72
Per Capita Expenditures:	\$76	\$93	\$63
Revenues over (under) Expenditures:	\$44,826	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	432.88%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$327,696	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$328	\$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:	\$108,959	\$12,509	\$
Total Unrestricted Net Assets:	\$218,737	\$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:	\$225,000	\$123,897	\$
Per Capita Debt:	\$225	\$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:	\$7,835,000	\$2,650,240	\$437,488
Per Capita Debt:	\$285	\$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: **West Dundee Fire Protection District**

Unit Code: **045/200/06** County: **Kane**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$14,290**

Equalized Assessed Valuation: **\$4,015,610**

Population: **62**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$39,971	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$645	\$100	\$67
Revenue Collected During FY 15:	\$17,767	\$189,030	\$137,431
Expenditures During FY 15:	\$13,525	\$178,730	\$124,140
Per Capita Revenue:	\$287	\$98	\$72
Per Capita Expenditures:	\$218	\$93	\$63
Revenues over (under) Expenditures:	\$4,242	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	326.90%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$44,213	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$713	\$108	\$68

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$660,164	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$136	\$100	\$67
Revenue Collected During FY 15:	\$239,695	\$189,030	\$137,431
Expenditures During FY 15:	\$208,303	\$178,730	\$124,140
Per Capita Revenue:	\$49	\$98	\$72
Per Capita Expenditures:	\$43	\$93	\$63
Revenues over (under) Expenditures:	\$31,392	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	332.00%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$691,556	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$142	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$691,556	\$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: **West Point Fire Protection District**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$26,013**

Equalized Assessed Valuation: **\$7,794,492**

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:	\$44,797	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$90	\$100	\$67
Revenue Collected During FY 15:	\$17,703	\$189,030	\$137,431
Expenditures During FY 15:	\$39,760	\$178,730	\$124,140
Per Capita Revenue:	\$35	\$98	\$72
Per Capita Expenditures:	\$80	\$93	\$63
Revenues over (under) Expenditures:	-\$22,057	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	57.19%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$22,740	\$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:	\$	\$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: **West Salem Fire Protection District**

Unit Code: 024/040/06 County: Edwards

Fiscal Year End: 12/31/2015

Accounting Method: Cash

Appropriation or Budget: \$11,500

Equalized Assessed Valuation: \$6,003,870

Population: 2,500

Employees:

Full Time:

Part Time: 22

Salaries Paid: \$2,729

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$14,301	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$6	\$100	\$67
Revenue Collected During FY 15:	\$15,173	\$189,030	\$137,431
Expenditures During FY 15:	\$9,059	\$178,730	\$124,140
Per Capita Revenue:	\$6	\$98	\$72
Per Capita Expenditures:	\$4	\$93	\$63
Revenues over (under) Expenditures:	\$6,114	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	225.36%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$20,415	\$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:	\$	\$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: **West Suburban Fire Protection District**

Unit Code: **101/110/06** County: **Winnebago**

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$412,300**

Equalized Assessed Valuation: **\$22,519,768**

Population: **4,550**

Employees:

 Full Time:

 Part Time: **26**

 Salaries Paid: **\$13,991**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$250,582	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$55	\$100	\$67
Revenue Collected During FY 15:	\$146,191	\$189,030	\$137,431
Expenditures During FY 15:	\$122,827	\$178,730	\$124,140
Per Capita Revenue:	\$32	\$98	\$72
Per Capita Expenditures:	\$27	\$93	\$63
Revenues over (under) Expenditures:	\$23,364	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	223.03%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$273,946	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$60	\$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:	\$273,946	\$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:	\$11,000	\$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: **Western Fire Protection District**

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

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

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$185,000**

Equalized Assessed Valuation: **\$55,775,206**

Population: **3,500**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$192,250	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$55	\$100	\$67
Revenue Collected During FY 15:	\$176,771	\$189,030	\$137,431
Expenditures During FY 15:	\$171,040	\$178,730	\$124,140
Per Capita Revenue:	\$51	\$98	\$72
Per Capita Expenditures:	\$49	\$93	\$63
Revenues over (under) Expenditures:	\$5,731	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	115.75%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$197,981	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$57	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$197,981	\$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: **Westfield Twp Fire Protection District**

Unit Code: **012/030/06** County: **Clark**

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

Accounting Method: **Cash**

Appropriation or Budget: **\$100,475**

Equalized Assessed Valuation: **\$12,407,678**

Population: **950**

Employees:

 Full Time:

 Part Time: **20**

 Salaries Paid: **\$2,355**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$97,502	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$103	\$100	\$67
Revenue Collected During FY 15:	\$41,362	\$189,030	\$137,431
Expenditures During FY 15:	\$38,586	\$178,730	\$124,140
Per Capita Revenue:	\$44	\$98	\$72
Per Capita Expenditures:	\$41	\$93	\$63
Revenues over (under) Expenditures:	\$2,776	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	259.88%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$100,278	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$106	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$100,278	\$82,534	\$

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$194,118	\$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

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

Local Government Profile

Unit Name: Westville Area Fire Protection District

Unit Code: 092/080/06 **County:** Vermilion

Fiscal Year End: 4/30/2015

Accounting Method: Cash With Assets

Appropriation or Budget: \$168,881

Equalized Assessed Valuation: \$39,981,065

Population: 10,000

Employees:

Full Time:	
Part Time:	34
Salaries Paid:	\$19,950

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$261,356	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$26	\$100	\$67
Revenue Collected During FY 15:	\$167,624	\$189,030	\$137,431
Expenditures During FY 15:	\$147,386	\$178,730	\$124,140
Per Capita Revenue:	\$17	\$98	\$72
Per Capita Expenditures:	\$15	\$93	\$63
Revenues over (under) Expenditures:	\$20,238	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	191.06%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$281,594	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$28	\$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:	\$281,594	\$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:	\$248,558	\$123,897	\$
Per Capita Debt:	\$25	\$53	\$
General Obligation Debt over EAV:	0.25%	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: **Wheatfield Twp Fire Protection District**

Unit Code: 014/120/06 County: Clinton

Fiscal Year End: 4/30/2015

Accounting Method: Cash

Appropriation or Budget: \$82,491

Equalized Assessed Valuation: \$9,880,171

Population: 560

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:	\$48,472	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$87	\$100	\$67
Revenue Collected During FY 15:	\$33,963	\$189,030	\$137,431
Expenditures During FY 15:	\$23,809	\$178,730	\$124,140
Per Capita Revenue:	\$61	\$98	\$72
Per Capita Expenditures:	\$43	\$93	\$63
Revenues over (under) Expenditures:	\$10,154	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	246.23%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$58,626	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$105	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$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:	\$129,279	\$123,897	\$
Per Capita Debt:	\$99	\$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:	\$422,425	\$2,650,240	\$437,488
Per Capita Debt:	\$19	\$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: **Williamsville Fire Protection District**

Unit Code: **083/220/06** County: **Sangamon**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$270,178**

Equalized Assessed Valuation: **\$49,306,712**

Population: **2,120**

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:	\$196,167	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$93	\$100	\$67
Revenue Collected During FY 15:	\$242,554	\$189,030	\$137,431
Expenditures During FY 15:	\$209,878	\$178,730	\$124,140
Per Capita Revenue:	\$114	\$98	\$72
Per Capita Expenditures:	\$99	\$93	\$63
Revenues over (under) Expenditures:	\$32,676	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	109.04%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$228,843	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$108	\$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:	\$228,843	\$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:	\$578,710	\$123,897	\$
Per Capita Debt:	\$273	\$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: **Wilmington Fire Protection District**

Unit Code: **099/150/06** County: **Will**

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,232,239**

Equalized Assessed Valuation: **\$205,155,073**

Population: **10,000**

Employees:

Full Time:	3
Part Time:	53
Salaries Paid:	\$1,110,490

Blended Component Units

Number Submitted = 1

Wilmington Fire Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$421,416	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$42	\$166	\$98
Revenue Collected During FY 15:	\$3,343,042	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$2,347,627	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$334	\$248	\$208
Per Capita Expenditures:	\$235	\$244	\$209
Revenues over (under) Expenditures:	\$995,415	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	60.35%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$1,416,831	\$2,662,547	\$1,502,136
Per Capita Ending Fund Balance:	\$142	\$167	\$99

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$87,098	\$
Total Unreserved Funds:	\$1,416,831	\$91,009	\$

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$243,020	\$2,650,240	\$437,488
Per Capita Debt:	\$24	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$720,632	\$2,650,240	\$437,488
Per Capita Debt:	\$90	\$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: Windsor Fire Protection District

Unit Code: 086/040/06 County: Shelby

Fiscal Year End: 4/30/2015

Accounting Method: Cash

Appropriation or Budget: \$71,300

Equalized Assessed Valuation: \$41,645,645

Population: 2,200

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$72,806	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$33	\$100	\$67
Revenue Collected During FY 15:	\$57,782	\$189,030	\$137,431
Expenditures During FY 15:	\$74,139	\$178,730	\$124,140
Per Capita Revenue:	\$26	\$98	\$72
Per Capita Expenditures:	\$34	\$93	\$63
Revenues over (under) Expenditures:	-\$16,357	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	76.14%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$56,449	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$26	\$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:	\$59,372	\$123,897	\$
Per Capita Debt:	\$27	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Windsor Park Fire Protection District

Unit Code: 010/160/06 County: Champaign

Fiscal Year End: 4/30/2015

Accounting Method: Cash

Appropriation or Budget: \$20,500

Equalized Assessed Valuation: \$9,808,120

Population: 800

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$1,756	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$2	\$100	\$67
Revenue Collected During FY 15:	\$21,081	\$189,030	\$137,431
Expenditures During FY 15:	\$17,202	\$178,730	\$124,140
Per Capita Revenue:	\$26	\$98	\$72
Per Capita Expenditures:	\$22	\$93	\$63
Revenues over (under) Expenditures:	\$3,879	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	32.76%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$5,635	\$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:	\$	\$86,004	\$



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Winnebago County #1 Fire Protection District**

Unit Code: 101/130/06 County: Winnebago

Fiscal Year End: 4/30/2015

Accounting Method: Cash

Appropriation or Budget: \$873,200

Equalized Assessed Valuation: \$96,201,842

Population: 5,172

Employees:

 Full Time: 1

 Part Time: 55

 Salaries Paid: \$53,698

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$912,928	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$177	\$100	\$67
Revenue Collected During FY 15:	\$817,888	\$189,030	\$137,431
Expenditures During FY 15:	\$511,689	\$178,730	\$124,140
Per Capita Revenue:	\$158	\$98	\$72
Per Capita Expenditures:	\$99	\$93	\$63
Revenues over (under) Expenditures:	\$306,199	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	238.26%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$1,219,127	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$236	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$331,040	\$9,078	\$
Total Unreserved Funds:	\$888,087	\$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: **Winslow Fire Protection District**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$87,800**

Equalized Assessed Valuation: **\$19,156,149**

Population: **800**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$43,466	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$54	\$100	\$67
Revenue Collected During FY 15:	\$92,644	\$189,030	\$137,431
Expenditures During FY 15:	\$85,999	\$178,730	\$124,140
Per Capita Revenue:	\$116	\$98	\$72
Per Capita Expenditures:	\$107	\$93	\$63
Revenues over (under) Expenditures:	\$6,645	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	58.27%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$50,111	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$63	\$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: **Winthrop Harbor Fire Protection District**

Unit Code: **049/160/06** County: **Lake**

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

Accounting Method: **Cash**

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

Equalized Assessed Valuation: **\$25,524,395**

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:	\$35,696	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$71	\$100	\$67
Revenue Collected During FY 15:	\$66,958	\$189,030	\$137,431
Expenditures During FY 15:	\$60,954	\$178,730	\$124,140
Per Capita Revenue:	\$134	\$98	\$72
Per Capita Expenditures:	\$122	\$93	\$63
Revenues over (under) Expenditures:	\$6,004	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	68.41%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$41,700	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$83	\$108	\$68

Equity

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

Net Assets

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

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

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Wonder Lake Fire Protection District**

Unit Code: 063/130/06 County: Mchenry

Fiscal Year End: 4/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,706,024

Equalized Assessed Valuation: \$155,238,061

Population: 12,000

Employees:

 Full Time:

 Part Time: 49

 Salaries Paid: \$412,419

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$593,239	\$2,706,625	\$1,436,227
Per Capita Beginning Fund Balance:	\$49	\$166	\$98
Revenue Collected During FY 15:	\$1,032,878	\$4,584,916	\$2,847,822
Expenditures During FY 15:	\$1,120,994	\$4,480,861	\$2,849,214
Per Capita Revenue:	\$86	\$248	\$208
Per Capita Expenditures:	\$93	\$244	\$209
Revenues over (under) Expenditures:	-\$88,116	\$104,055	\$49,241
Ratio of Fund Balance to Expenditures:	37.52%	71.47%	45.18%
Ending Fund Balance for FY 15:	\$420,612	\$2,662,547	\$1,502,136
Per Capita Ending Fund Balance:	\$35	\$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:	\$64,513	\$479,400	\$90,519
Total Unrestricted Net Assets:	\$356,099	\$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

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 15:	\$601,111	\$2,650,240	\$437,488
Per Capita Debt:	\$40	\$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

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: **Woodlawn Fire Protection District**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$45,500**

Equalized Assessed Valuation: **\$16,749,950**

Population: **698**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$27,036	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$39	\$100	\$67
Revenue Collected During FY 15:	\$32,456	\$189,030	\$137,431
Expenditures During FY 15:	\$36,849	\$178,730	\$124,140
Per Capita Revenue:	\$46	\$98	\$72
Per Capita Expenditures:	\$53	\$93	\$63
Revenues over (under) Expenditures:	-\$4,393	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	61.45%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$22,643	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$32	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$22,643	\$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:	\$106,609	\$123,897	\$
Per Capita Debt:	\$153	\$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: **Woodson Fire Protection District**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$78,689**

Equalized Assessed Valuation: **\$25,568,864**

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:	\$44,303	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$59	\$100	\$67
Revenue Collected During FY 15:	\$59,444	\$189,030	\$137,431
Expenditures During FY 15:	\$81,348	\$178,730	\$124,140
Per Capita Revenue:	\$79	\$98	\$72
Per Capita Expenditures:	\$108	\$93	\$63
Revenues over (under) Expenditures:	-\$21,904	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	27.53%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$22,399	\$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:	\$22,399	\$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:	\$1,480,873	\$2,650,240	\$437,488
Per Capita Debt:	\$39	\$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: **Worden Fire Protection District**

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

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

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$97,000**

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

Population: **1,600**

Employees:

 Full Time:

 Part Time: **6**

 Salaries Paid: **\$2,090**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$138,878	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$87	\$100	\$67
Revenue Collected During FY 15:	\$101,439	\$189,030	\$137,431
Expenditures During FY 15:	\$81,368	\$178,730	\$124,140
Per Capita Revenue:	\$63	\$98	\$72
Per Capita Expenditures:	\$51	\$93	\$63
Revenues over (under) Expenditures:	\$20,071	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	195.35%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$158,949	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$99	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$158,949	\$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:	\$122,752	\$123,897	\$
Per Capita Debt:	\$77	\$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: **Wyamet Fire Protection District**

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

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

Accounting Method: **Cash**

Appropriation or Budget: **\$428,243**

Equalized Assessed Valuation: **\$22,363,917**

Population: **1,500**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$385,702	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$257	\$100	\$67
Revenue Collected During FY 15:	\$142,939	\$189,030	\$137,431
Expenditures During FY 15:	\$100,355	\$178,730	\$124,140
Per Capita Revenue:	\$95	\$98	\$72
Per Capita Expenditures:	\$67	\$93	\$63
Revenues over (under) Expenditures:	\$42,584	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	426.77%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$428,286	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$286	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$9,078	\$
Total Unreserved Funds:	\$428,293	\$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: **Wyoming Fire Protection District**

Unit Code: 087/040/06 County: Stark

Fiscal Year End: 6/30/2015

Accounting Method: Modified Accrual

Appropriation or Budget: \$212,600

Equalized Assessed Valuation: \$58,643,030

Population: 2,197

Employees:

 Full Time: _____

 Part Time: _____

 Salaries Paid: _____ \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$427,083	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$194	\$100	\$67
Revenue Collected During FY 15:	\$184,007	\$189,030	\$137,431
Expenditures During FY 15:	\$424,914	\$178,730	\$124,140
Per Capita Revenue:	\$84	\$98	\$72
Per Capita Expenditures:	\$193	\$93	\$63
Revenues over (under) Expenditures:	-\$240,907	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	43.81%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$186,176	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$85	\$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:	\$389,992	\$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:	\$44,711	\$123,897	\$
Per Capita Debt:	\$20	\$53	\$
General Obligation Debt over EAV:	0.00%	0.06%	0.00%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

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:	\$121,632	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$49	\$100	\$67
Revenue Collected During FY 15:	\$73,699	\$189,030	\$137,431
Expenditures During FY 15:	\$88,809	\$178,730	\$124,140
Per Capita Revenue:	\$29	\$98	\$72
Per Capita Expenditures:	\$36	\$93	\$63
Revenues over (under) Expenditures:	-\$15,110	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	119.95%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$106,522	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$43	\$108	\$68

Equity

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

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$98,597	\$12,509	\$
Total Unrestricted Net Assets:	\$7,925	\$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:	\$591,985	\$2,650,240	\$437,488
Per Capita Debt:	\$59	\$105	\$31
General Obligation Debt over EAV:	0.00%	0.08%	0.00%

Enterprise Funds

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



FISCAL YEAR 2015

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 15:	\$852,310	\$195,350	\$114,459
Per Capita Beginning Fund Balance:	\$1,218	\$100	\$67
Revenue Collected During FY 15:	\$103,005	\$189,030	\$137,431
Expenditures During FY 15:	\$209,594	\$178,730	\$124,140
Per Capita Revenue:	\$147	\$98	\$72
Per Capita Expenditures:	\$299	\$93	\$63
Revenues over (under) Expenditures:	-\$106,589	\$10,300	\$8,504
Ratio of Fund Balance to Expenditures:	355.79%	157.22%	101.89%
Ending Fund Balance for FY 15:	\$745,721	\$211,489	\$122,284
Per Capita Ending Fund Balance:	\$1,065	\$108	\$68

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$745,720	\$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:	\$	\$	\$