



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **046/070/06** County: **Kankakee**

Fiscal Year End: **5/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$664,959**

Equalized Assessed Valuation: **\$22,138,298**

Population: **1,850**

Employees:

 Full Time:

 Part Time: **23**

 Salaries Paid: **\$25,916**

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$271,302	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$147	\$108	\$67
Revenue Collected During FY 16:	\$249,116	\$199,777	\$136,713
Expenditures During FY 16:	\$427,983	\$201,922	\$124,648
Per Capita Revenue:	\$135	\$103	\$74
Per Capita Expenditures:	\$231	\$106	\$64
Revenues over (under) Expenditures:	-\$178,867	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	56.65%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$242,435	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$131	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$242,435	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$230,857	\$122,070	\$
Per Capita Debt:	\$125	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Liberty Fire Protection District**

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

Fiscal Year End: **6/30/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$102,464**

Equalized Assessed Valuation: **\$40,262,420**

Population: **2,300**

Employees:

 Full Time:

 Part Time: **18**

 Salaries Paid: **\$8,230**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$29,278	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$13	\$108	\$67
Revenue Collected During FY 16:	\$104,315	\$199,777	\$136,713
Expenditures During FY 16:	\$95,963	\$201,922	\$124,648
Per Capita Revenue:	\$45	\$103	\$74
Per Capita Expenditures:	\$42	\$106	\$64
Revenues over (under) Expenditures:	\$8,352	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	39.21%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$37,630	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$16	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$46,573	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$122,070	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

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 16:	\$3,688	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$1	\$108	\$67
Revenue Collected During FY 16:	\$180,594	\$199,777	\$136,713
Expenditures During FY 16:	\$176,086	\$201,922	\$124,648
Per Capita Revenue:	\$52	\$103	\$74
Per Capita Expenditures:	\$50	\$106	\$64
Revenues over (under) Expenditures:	\$4,508	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	4.65%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$8,196	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$2	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$8,196	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$330,098	\$122,070	\$
Per Capita Debt:	\$94	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **London Mills Fire Protection District**

Unit Code: 029/110/06 County: Fulton

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$120,710

Equalized Assessed Valuation: \$12,000,000

Population: 2,250

Employees:

 Full Time:

 Part Time: 20

 Salaries Paid: \$29,358

Blended Component Units

Number Submitted = 1
Property Tax

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$193,585	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$86	\$108	\$67
Revenue Collected During FY 16:	\$106,330	\$199,777	\$136,713
Expenditures During FY 16:	\$120,710	\$201,922	\$124,648
Per Capita Revenue:	\$47	\$103	\$74
Per Capita Expenditures:	\$54	\$106	\$64
Revenues over (under) Expenditures:	-\$14,380	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	156.08%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$188,408	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$84	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$188,408	\$12,328	\$
Total Unreserved Funds:	\$	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$186,138	\$122,070	\$
Per Capita Debt:	\$83	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **LaHarpe Fire Protection District**

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

Fiscal Year End: **6/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$201,200**

Equalized Assessed Valuation: **\$34,753,359**

Population: **950**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$13,740**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$73,239	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$77	\$108	\$67
Revenue Collected During FY 16:	\$263,469	\$199,777	\$136,713
Expenditures During FY 16:	\$299,254	\$201,922	\$124,648
Per Capita Revenue:	\$277	\$103	\$74
Per Capita Expenditures:	\$315	\$106	\$64
Revenues over (under) Expenditures:	-\$35,785	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	12.52%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$37,454	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$39	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$71,325	\$18,193	\$
Total Unrestricted Net Assets:	-\$33,871	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$90,000	\$122,070	\$
Per Capita Debt:	\$95	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Kewanee Fire Protection District**

Unit Code: 037/070/06 County: Henry

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$217,025

Equalized Assessed Valuation: \$34,903,645

Population: 14,362

Employees:

 Full Time: 3

 Part Time: 5

 Salaries Paid: \$126,272

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$307,832	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$21	\$108	\$67
Revenue Collected During FY 16:	\$211,735	\$199,777	\$136,713
Expenditures During FY 16:	\$202,911	\$201,922	\$124,648
Per Capita Revenue:	\$15	\$103	\$74
Per Capita Expenditures:	\$14	\$106	\$64
Revenues over (under) Expenditures:	\$8,824	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	156.06%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$316,656	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$22	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$73,182	\$12,328	\$
Total Unreserved Funds:	\$79,328	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$122,070	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Loda Fire Protection District**

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

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash**

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

Equalized Assessed Valuation: **\$42,715,000**

Population: **1,120**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$112,290	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$100	\$108	\$67
Revenue Collected During FY 16:	\$105,346	\$199,777	\$136,713
Expenditures During FY 16:	\$127,195	\$201,922	\$124,648
Per Capita Revenue:	\$94	\$103	\$74
Per Capita Expenditures:	\$114	\$106	\$64
Revenues over (under) Expenditures:	-\$21,849	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	71.10%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$90,441	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$81	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$90,441	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$122,070	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Little Wabash Fire Protection District	
Unit Code:	024/035/06	County: Edwards
Fiscal Year End:	4/30/2016	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$81,350	
Equalized Assessed Valuation:	\$9,210,822	
Population:	2,183	
Employees:		
	Full Time:	
	Part Time:	24
	Salaries Paid:	\$14,616

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$74,429	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$34	\$108	\$67
Revenue Collected During FY 16:	\$71,212	\$199,777	\$136,713
Expenditures During FY 16:	\$97,650	\$201,922	\$124,648
Per Capita Revenue:	\$33	\$103	\$74
Per Capita Expenditures:	\$45	\$106	\$64
Revenues over (under) Expenditures:	-\$26,438	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	49.15%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$47,991	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$22	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$47,991	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$131,406	\$122,070	\$
Per Capita Debt:	\$60	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Kaneville Fire Protection District**

Unit Code: **045/080/06** County: **Kane**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$537,587**

Equalized Assessed Valuation: **\$38,651,687**

Population: **1,367**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$327,629	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$240	\$108	\$67
Revenue Collected During FY 16:	\$397,604	\$199,777	\$136,713
Expenditures During FY 16:	\$314,907	\$201,922	\$124,648
Per Capita Revenue:	\$291	\$103	\$74
Per Capita Expenditures:	\$230	\$106	\$64
Revenues over (under) Expenditures:	\$82,697	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	130.30%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$410,326	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$300	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$327,629	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$122,070	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Kansas Fire Protection District**

Unit Code: 023/040/06 County: Edgar

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$616,300

Equalized Assessed Valuation: \$17,897,936

Population: 1,000

Employees:

 Full Time:

 Part Time: 30

 Salaries Paid: \$24,803

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$81,028	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$81	\$108	\$67
Revenue Collected During FY 16:	\$121,794	\$199,777	\$136,713
Expenditures During FY 16:	\$116,371	\$201,922	\$124,648
Per Capita Revenue:	\$122	\$103	\$74
Per Capita Expenditures:	\$116	\$106	\$64
Revenues over (under) Expenditures:	\$5,423	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	74.29%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$86,451	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$86	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$47,845	\$18,193	\$
Total Unrestricted Net Assets:	\$38,606	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$57,871	\$122,070	\$
Per Capita Debt:	\$58	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$275,606	\$2,861,221	\$311,205
Per Capita Debt:	\$55	\$107	\$22
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$1,980	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$1,025	\$
Expenditures During FY 16:	\$	\$523	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$501	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3.16%	0.00%
Ending Retained Earnings for FY 16:	\$	\$2,084	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lisbon-Seward Fire Protection District**

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

Fiscal Year End: **4/30/2016**

Accounting Method: **Modified Accrual**

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

Equalized Assessed Valuation: **\$46,757,970**

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 16:	\$204,384	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$409	\$108	\$67
Revenue Collected During FY 16:	\$101,261	\$199,777	\$136,713
Expenditures During FY 16:	\$204,456	\$201,922	\$124,648
Per Capita Revenue:	\$203	\$103	\$74
Per Capita Expenditures:	\$409	\$106	\$64
Revenues over (under) Expenditures:	-\$103,195	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	49.49%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$101,189	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$202	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$283,340	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$122,070	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Little Rock-Fox Fire Protection District**

Unit Code: **047/030/06** County: **Kendall**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,518,534**

Equalized Assessed Valuation: **\$215,173,422**

Population: **11,500**

Employees:

 Full Time:

 Part Time: **16**

 Salaries Paid: **\$479,530**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,134,787	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$99	\$2,066	\$101
Revenue Collected During FY 16:	\$1,981,654	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$1,733,789	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$172	\$2,610	\$223
Per Capita Expenditures:	\$151	\$2,775	\$219
Revenues over (under) Expenditures:	\$247,865	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	80.84%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$1,401,652	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$122	\$1,905	\$97

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,718	\$
Total Unreserved Funds:	\$	\$33,639	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$703	\$678,627	\$119,499
Total Unrestricted Net Assets:	\$1,400,949	-\$1,811,877	\$517,642



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$719,985	\$2,861,221	\$311,205
Per Capita Debt:	\$63	\$107	\$22
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$1,980	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$1,025	\$
Expenditures During FY 16:	\$	\$523	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$501	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3.16%	0.00%
Ending Retained Earnings for FY 16:	\$	\$2,084	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

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 16:	\$143,901	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$24	\$108	\$67
Revenue Collected During FY 16:	\$287,484	\$199,777	\$136,713
Expenditures During FY 16:	\$252,468	\$201,922	\$124,648
Per Capita Revenue:	\$48	\$103	\$74
Per Capita Expenditures:	\$42	\$106	\$64
Revenues over (under) Expenditures:	\$35,016	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	70.87%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$178,917	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$30	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$178,918	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$48,000	\$122,070	\$
Per Capita Debt:	\$8	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Lake Villa Fire Protection District		
Unit Code:	049/060/06	County:	Lake
Fiscal Year End:	4/30/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$12,821,123		
Equalized Assessed Valuation:	\$685,732,012		
Population:	31,200		
Employees:			
Full Time:	3		
Part Time:	100		
Salaries Paid:	\$2,613,667		

Blended Component Units

Number Submitted = 1
 Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$11,387,979	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$365	\$2,066	\$101
Revenue Collected During FY 16:	\$6,343,318	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$3,903,430	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$203	\$2,610	\$223
Per Capita Expenditures:	\$125	\$2,775	\$219
Revenues over (under) Expenditures:	\$2,439,888	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	354.25%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$13,827,867	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$443	\$1,905	\$97

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,718	\$
Total Unreserved Funds:	\$	\$33,639	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$189,992	\$678,627	\$119,499
Total Unrestricted Net Assets:	\$13,631,760	-\$1,811,877	\$517,642



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$2,861,221	\$311,205
Per Capita Debt:	\$	\$107	\$22
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$1,980	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$1,025	\$
Expenditures During FY 16:	\$	\$523	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$501	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3.16%	0.00%
Ending Retained Earnings for FY 16:	\$	\$2,084	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lake Zurich Rural Fire Protection District**

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

Fiscal Year End: **4/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,030,000**

Equalized Assessed Valuation: **\$922,146,448**

Population: **16,000**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$9,999,876	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$625	\$2,066	\$101
Revenue Collected During FY 16:	\$7,079,379	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$5,311,258	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$442	\$2,610	\$223
Per Capita Expenditures:	\$332	\$2,775	\$219
Revenues over (under) Expenditures:	\$1,768,121	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	221.57%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$11,767,997	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$735	\$1,905	\$97

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,718	\$
Total Unreserved Funds:	\$	\$33,639	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$678,627	\$119,499
Total Unrestricted Net Assets:	\$11,767,997	-\$1,811,877	\$517,642



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$2,861,221	\$311,205
Per Capita Debt:	\$	\$107	\$22
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$1,980	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$1,025	\$
Expenditures During FY 16:	\$	\$523	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$501	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3.16%	0.00%
Ending Retained Earnings for FY 16:	\$	\$2,084	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Jefferson Fire Protection District**

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

Fiscal Year End: **12/31/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$703,128**

Equalized Assessed Valuation: **\$149,491,321**

Population: **11,212**

Employees:

 Full Time: **4**

 Part Time: **4**

 Salaries Paid: **\$250,083**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$236,900	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$21	\$108	\$67
Revenue Collected During FY 16:	\$744,206	\$199,777	\$136,713
Expenditures During FY 16:	\$620,704	\$201,922	\$124,648
Per Capita Revenue:	\$66	\$103	\$74
Per Capita Expenditures:	\$55	\$106	\$64
Revenues over (under) Expenditures:	\$123,502	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	58.06%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$360,402	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$32	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$360,402	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$122,070	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lincoln Fire Protection District**

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

Fiscal Year End: **5/31/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$635,906**

Equalized Assessed Valuation: **\$112,018,840**

Population: **4,725**

Employees:

 Full Time:

 Part Time: **8**

 Salaries Paid: **\$14,700**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$418,527	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$89	\$108	\$67
Revenue Collected During FY 16:	\$314,686	\$199,777	\$136,713
Expenditures During FY 16:	\$281,144	\$201,922	\$124,648
Per Capita Revenue:	\$67	\$103	\$74
Per Capita Expenditures:	\$60	\$106	\$64
Revenues over (under) Expenditures:	\$33,542	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	164.65%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$462,911	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$98	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$476,934	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$189,859	\$122,070	\$
Per Capita Debt:	\$40	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$13,253	\$122,070	\$
Per Capita Debt:	\$13	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Loraine Fire Protection District**

Unit Code: 001/070/06 County: Adams

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$23,350

Equalized Assessed Valuation: \$6,551,220

Population: 604

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$17,818	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$30	\$108	\$67
Revenue Collected During FY 16:	\$27,662	\$199,777	\$136,713
Expenditures During FY 16:	\$26,290	\$201,922	\$124,648
Per Capita Revenue:	\$46	\$103	\$74
Per Capita Expenditures:	\$44	\$106	\$64
Revenues over (under) Expenditures:	\$1,372	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	72.99%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$19,190	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$32	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$41,907	\$122,070	\$
Per Capita Debt:	\$69	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Ladd Fire Protection District**

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

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$150,476**

Equalized Assessed Valuation: **\$25,772,647**

Population: **1,800**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$128,349	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$71	\$108	\$67
Revenue Collected During FY 16:	\$77,112	\$199,777	\$136,713
Expenditures During FY 16:	\$71,613	\$201,922	\$124,648
Per Capita Revenue:	\$43	\$103	\$74
Per Capita Expenditures:	\$40	\$106	\$64
Revenues over (under) Expenditures:	\$5,499	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	186.91%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$133,849	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$74	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$123,219	\$122,070	\$
Per Capita Debt:	\$68	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lamoille Fire Protection District**

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

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$350,000**

Equalized Assessed Valuation: **\$30,058,110**

Population: **705**

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 16:	\$332,754	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$472	\$108	\$67
Revenue Collected During FY 16:	\$73,780	\$199,777	\$136,713
Expenditures During FY 16:	\$66,186	\$201,922	\$124,648
Per Capita Revenue:	\$105	\$103	\$74
Per Capita Expenditures:	\$94	\$106	\$64
Revenues over (under) Expenditures:	\$7,594	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	514.23%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$340,348	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$483	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$340,348	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$122,070	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lanark Fire Protection District**

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

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$1,633,720**

Equalized Assessed Valuation: **\$151,768,439**

Population: **2,653**

Employees:

 Full Time:

 Part Time: **51**

 Salaries Paid: **\$191,570**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,320,209	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$498	\$2,066	\$101
Revenue Collected During FY 16:	\$1,713,428	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$445,511	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$646	\$2,610	\$223
Per Capita Expenditures:	\$168	\$2,775	\$219
Revenues over (under) Expenditures:	\$1,267,917	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	580.93%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$2,588,126	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$976	\$1,905	\$97

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$888,372	\$18,718	\$
Total Unreserved Funds:	\$1,699,754	\$33,639	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$678,627	\$119,499
Total Unrestricted Net Assets:	\$	-\$1,811,877	\$517,642



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$2,861,221	\$311,205
Per Capita Debt:	\$	\$107	\$22
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$1,980	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$1,025	\$
Expenditures During FY 16:	\$	\$523	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$501	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3.16%	0.00%
Ending Retained Earnings for FY 16:	\$	\$2,084	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lincolnshire Fields Fire Protection District**

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

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$98,966**

Equalized Assessed Valuation: **\$71,204,730**

Population: **3,158**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$30,485	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$10	\$108	\$67
Revenue Collected During FY 16:	\$98,844	\$199,777	\$136,713
Expenditures During FY 16:	\$95,828	\$201,922	\$124,648
Per Capita Revenue:	\$31	\$103	\$74
Per Capita Expenditures:	\$30	\$106	\$64
Revenues over (under) Expenditures:	\$3,016	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	34.96%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$33,501	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$11	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$33,501	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$122,070	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Kempton Fire Protection District**

Unit Code: 027/010/06 County: Ford

Fiscal Year End: 5/31/2016

Accounting Method: Cash

Appropriation or Budget: \$144,550

Equalized Assessed Valuation: \$13,397,843

Population: 650

Employees:

 Full Time:

 Part Time: 10

 Salaries Paid: \$3,936

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$74,712	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$115	\$108	\$67
Revenue Collected During FY 16:	\$66,677	\$199,777	\$136,713
Expenditures During FY 16:	\$26,418	\$201,922	\$124,648
Per Capita Revenue:	\$103	\$103	\$74
Per Capita Expenditures:	\$41	\$106	\$64
Revenues over (under) Expenditures:	\$40,259	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	435.20%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$114,971	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$177	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$114,970	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$122,070	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Keyesport Fire Protection District**

Unit Code: 014/070/06 County: Clinton

Fiscal Year End: 4/30/2016

Accounting Method: Cash

Appropriation or Budget: \$86,800

Equalized Assessed Valuation: \$19,500,000

Population: 1,650

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 16:	\$70,873	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$43	\$108	\$67
Revenue Collected During FY 16:	\$97,605	\$199,777	\$136,713
Expenditures During FY 16:	\$69,526	\$201,922	\$124,648
Per Capita Revenue:	\$59	\$103	\$74
Per Capita Expenditures:	\$42	\$106	\$64
Revenues over (under) Expenditures:	\$28,079	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	142.32%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$98,952	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$60	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$122,070	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lincolnshire-Riverwoods(Vernon)
 Fire Protection District**

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

Fiscal Year End: **5/31/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,772,503**

Equalized Assessed Valuation: **\$1,179,274,512**

Population: **16,989**

Employees:

 Full Time: **52**

 Part Time: **1**

 Salaries Paid: **\$4,715,525**

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$10,436,284	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$614	\$2,066	\$101
Revenue Collected During FY 16:	\$10,266,142	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$10,020,405	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$604	\$2,610	\$223
Per Capita Expenditures:	\$590	\$2,775	\$219
Revenues over (under) Expenditures:	\$245,737	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	106.60%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$10,682,021	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$629	\$1,905	\$97

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,718	\$
Total Unreserved Funds:	\$	\$33,639	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,748	\$678,627	\$119,499
Total Unrestricted Net Assets:	-\$4,309,681	-\$1,811,877	\$517,642



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$2,861,221	\$311,205
Per Capita Debt:	\$	\$107	\$22
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$1,980	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$1,025	\$
Expenditures During FY 16:	\$	\$523	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$501	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3.16%	0.00%
Ending Retained Earnings for FY 16:	\$	\$2,084	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lemont Fire Protection District**

Unit Code: **016/100/06** County: **Cook**

Fiscal Year End: **12/31/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,885,911**

Equalized Assessed Valuation: **\$1,069,429,841**

Population: **40,000**

Employees:

 Full Time: **63**

 Part Time: **13**

 Salaries Paid: **\$5,740,936**

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,260,361	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$32	\$2,066	\$101
Revenue Collected During FY 16:	\$10,638,227	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$10,569,959	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$266	\$2,610	\$223
Per Capita Expenditures:	\$264	\$2,775	\$219
Revenues over (under) Expenditures:	\$68,268	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	7.84%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$828,629	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$21	\$1,905	\$97

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,718	\$
Total Unreserved Funds:	\$	\$33,639	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,524,652	\$678,627	\$119,499
Total Unrestricted Net Assets:	-\$15,308,034	-\$1,811,877	\$517,642



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,726,524	\$2,861,221	\$311,205
Per Capita Debt:	\$43	\$107	\$22
General Obligation Debt over EAV:	0.09%	0.10%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$1,980	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$1,025	\$
Expenditures During FY 16:	\$	\$523	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$501	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3.16%	0.00%
Ending Retained Earnings for FY 16:	\$	\$2,084	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Leyden Fire Protection District		
Unit Code:	016/110/06	County:	Cook
Fiscal Year End:	12/31/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,386,906		
Equalized Assessed Valuation:	\$194,474,298		
Population:	18,000		
Employees:			
Full Time:			14
Part Time:			14
Salaries Paid:			\$1,024,096

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$651,698	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$36	\$2,066	\$101
Revenue Collected During FY 16:	\$2,337,790	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$2,717,840	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$130	\$2,610	\$223
Per Capita Expenditures:	\$151	\$2,775	\$219
Revenues over (under) Expenditures:	-\$380,050	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	19.19%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$521,648	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$29	\$1,905	\$97

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,718	\$
Total Unreserved Funds:	\$	\$33,639	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$678,627	\$119,499
Total Unrestricted Net Assets:	-\$10,772,224	-\$1,811,877	\$517,642



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$12,779,822	\$2,861,221	\$311,205
Per Capita Debt:	\$710	\$107	\$22
General Obligation Debt over EAV:	0.15%	0.10%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$1,980	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$1,025	\$
Expenditures During FY 16:	\$	\$523	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$501	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3.16%	0.00%
Ending Retained Earnings for FY 16:	\$	\$2,084	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **La Motte Twp Fire Protection District**

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

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$88,735**

Equalized Assessed Valuation: **\$37,240,150**

Population: **2,372**

Employees:

 Full Time:

 Part Time: **26**

 Salaries Paid: **\$18,666**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$252,755	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$107	\$108	\$67
Revenue Collected During FY 16:	\$95,804	\$199,777	\$136,713
Expenditures During FY 16:	\$57,708	\$201,922	\$124,648
Per Capita Revenue:	\$40	\$103	\$74
Per Capita Expenditures:	\$24	\$106	\$64
Revenues over (under) Expenditures:	\$38,096	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	504.00%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$290,851	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$123	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$122,070	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Kirkland Fire Protection District**

Unit Code: 019/050/06 County: Dekalb

Fiscal Year End: 4/30/2016

Accounting Method: Modified Accrual

Appropriation or Budget: \$427,185

Equalized Assessed Valuation: \$65,999,345

Population: 2,450

Employees:

 Full Time:

 Part Time: 28

 Salaries Paid: \$148,135

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$18,806	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$8	\$108	\$67
Revenue Collected During FY 16:	\$381,483	\$199,777	\$136,713
Expenditures During FY 16:	\$376,412	\$201,922	\$124,648
Per Capita Revenue:	\$156	\$103	\$74
Per Capita Expenditures:	\$154	\$106	\$64
Revenues over (under) Expenditures:	\$5,071	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	6.34%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$23,877	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$10	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$23,877	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$15,000	\$122,070	\$
Per Capita Debt:	\$6	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$122,070	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$5,853,440	\$2,861,221	\$311,205
Per Capita Debt:	\$122	\$107	\$22
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$1,980	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$1,025	\$
Expenditures During FY 16:	\$	\$523	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$501	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3.16%	0.00%
Ending Retained Earnings for FY 16:	\$	\$2,084	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Ludlow Fire Protection District**

Unit Code: **010/080/06** County: **Champaign**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$89,018**

Equalized Assessed Valuation: **\$14,987,861**

Population: **1,250**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$56,308	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$45	\$108	\$67
Revenue Collected During FY 16:	\$89,017	\$199,777	\$136,713
Expenditures During FY 16:	\$78,219	\$201,922	\$124,648
Per Capita Revenue:	\$71	\$103	\$74
Per Capita Expenditures:	\$63	\$106	\$64
Revenues over (under) Expenditures:	\$10,798	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	85.79%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$67,106	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$54	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$67,107	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$220,000	\$122,070	\$
Per Capita Debt:	\$176	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lena Fire Protection District**

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

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$450,227**

Equalized Assessed Valuation: **\$81,471,871**

Population: **4,516**

Employees:

 Full Time:

 Part Time: **32**

 Salaries Paid: **\$23,790**

Blended Component Units

(This area is currently blank for Blended Component Units.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$44,095	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$10	\$108	\$67
Revenue Collected During FY 16:	\$349,814	\$199,777	\$136,713
Expenditures During FY 16:	\$291,973	\$201,922	\$124,648
Per Capita Revenue:	\$77	\$103	\$74
Per Capita Expenditures:	\$65	\$106	\$64
Revenues over (under) Expenditures:	\$57,841	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	34.91%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$101,936	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$23	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$31,116	\$18,193	\$
Total Unrestricted Net Assets:	\$101,936	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$650,000	\$122,070	\$
Per Capita Debt:	\$144	\$59	\$
General Obligation Debt over EAV:	0.80%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Lovington Fire Protection District

Unit Code: 070/040/06 County: Moultrie

Fiscal Year End: 6/30/2016

Accounting Method: Cash

Appropriation or Budget: \$478,950

Equalized Assessed Valuation: \$24,529,377

Population: 1,300

Employees:

 Full Time:

 Part Time: 5

 Salaries Paid: \$7,050

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$209,817	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$161	\$108	\$67
Revenue Collected During FY 16:	\$96,344	\$199,777	\$136,713
Expenditures During FY 16:	\$297,191	\$201,922	\$124,648
Per Capita Revenue:	\$74	\$103	\$74
Per Capita Expenditures:	\$229	\$106	\$64
Revenues over (under) Expenditures:	-\$200,847	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	74.77%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$222,198	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$171	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$8,970	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$213,228	\$122,070	\$
Per Capita Debt:	\$164	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

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 16:	\$707,587	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$1,572	\$108	\$67
Revenue Collected During FY 16:	\$158,821	\$199,777	\$136,713
Expenditures During FY 16:	\$140,031	\$201,922	\$124,648
Per Capita Revenue:	\$353	\$103	\$74
Per Capita Expenditures:	\$311	\$106	\$64
Revenues over (under) Expenditures:	\$18,790	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	441.32%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$617,978	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$1,373	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$380,068	\$18,193	\$
Total Unrestricted Net Assets:	\$237,910	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$122,070	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lynnville-Scott-White Rock Fire Protection District**

Unit Code: **071/040/06** County: **Ogle**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$628,652**

Equalized Assessed Valuation: **\$62,017,335**

Population: **5,100**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,045,985	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$205	\$108	\$67
Revenue Collected During FY 16:	\$513,158	\$199,777	\$136,713
Expenditures During FY 16:	\$770,625	\$201,922	\$124,648
Per Capita Revenue:	\$101	\$103	\$74
Per Capita Expenditures:	\$151	\$106	\$64
Revenues over (under) Expenditures:	-\$257,467	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	102.32%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$788,518	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$155	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$577,876	\$18,193	\$
Total Unrestricted Net Assets:	\$210,642	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$342,759	\$122,070	\$
Per Capita Debt:	\$67	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Limestone Fire Protection District		
Unit Code:	072/050/06	County:	Peoria
Fiscal Year End:	6/30/2016		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$3,624,904		
Equalized Assessed Valuation:	\$188,324,633		
Population:	19,705		
Employees:			
	Full Time:	1	
	Part Time:	38	
	Salaries Paid:	\$200,681	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,076,032	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$55	\$2,066	\$101
Revenue Collected During FY 16:	\$879,527	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$1,306,821	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$45	\$2,610	\$223
Per Capita Expenditures:	\$66	\$2,775	\$219
Revenues over (under) Expenditures:	-\$427,294	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	49.64%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$648,711	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$33	\$1,905	\$97

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,718	\$
Total Unreserved Funds:	\$	\$33,639	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$126,135	\$678,627	\$119,499
Total Unrestricted Net Assets:	\$531,904	-\$1,811,877	\$517,642



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$5,795,000	\$2,861,221	\$311,205
Per Capita Debt:	\$294	\$107	\$22
General Obligation Debt over EAV:	3.08%	0.10%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$1,980	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$1,025	\$
Expenditures During FY 16:	\$	\$523	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$501	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3.16%	0.00%
Ending Retained Earnings for FY 16:	\$	\$2,084	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Logan-Trivoli Fire Protection District**

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

Fiscal Year End: **6/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$907,000**

Equalized Assessed Valuation: **\$112,840,418**

Population: **4,213**

Employees:

 Full Time:

 Part Time: **60**

 Salaries Paid: **\$86,361**

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$262,269	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$62	\$108	\$67
Revenue Collected During FY 16:	\$733,198	\$199,777	\$136,713
Expenditures During FY 16:	\$835,404	\$201,922	\$124,648
Per Capita Revenue:	\$174	\$103	\$74
Per Capita Expenditures:	\$198	\$106	\$64
Revenues over (under) Expenditures:	-\$102,206	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	19.16%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$160,063	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$38	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$32,236	\$12,328	\$
Total Unreserved Funds:	\$127,827	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$346,372	\$122,070	\$
Per Capita Debt:	\$82	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

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

Fiscal Year End: **6/30/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$158,282**

Equalized Assessed Valuation: **\$33,782,039**

Population: **2,300**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$38,813	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$17	\$108	\$67
Revenue Collected During FY 16:	\$119,466	\$199,777	\$136,713
Expenditures During FY 16:	\$101,096	\$201,922	\$124,648
Per Capita Revenue:	\$52	\$103	\$74
Per Capita Expenditures:	\$44	\$106	\$64
Revenues over (under) Expenditures:	\$18,370	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	56.56%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$57,183	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$25	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$57,186	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$122,070	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Libertyville Fire Protection District**

Unit Code: **049/080/06** County: **Lake**

Fiscal Year End: **5/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,740,707**

Equalized Assessed Valuation: **\$657,322,478**

Population: **8,392**

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 16:	\$3,485,711	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$415	\$2,066	\$101
Revenue Collected During FY 16:	\$3,092,625	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$3,546,827	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$369	\$2,610	\$223
Per Capita Expenditures:	\$423	\$2,775	\$219
Revenues over (under) Expenditures:	-\$454,202	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	85.47%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$3,031,509	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$361	\$1,905	\$97

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,718	\$
Total Unreserved Funds:	\$	\$33,639	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$825,895	\$678,627	\$119,499
Total Unrestricted Net Assets:	\$2,205,614	-\$1,811,877	\$517,642



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$2,861,221	\$311,205
Per Capita Debt:	\$	\$107	\$22
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$1,980	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$1,025	\$
Expenditures During FY 16:	\$	\$523	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$501	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3.16%	0.00%
Ending Retained Earnings for FY 16:	\$	\$2,084	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

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 16:	\$117,679	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$147	\$108	\$67
Revenue Collected During FY 16:	\$77,260	\$199,777	\$136,713
Expenditures During FY 16:	\$56,766	\$201,922	\$124,648
Per Capita Revenue:	\$97	\$103	\$74
Per Capita Expenditures:	\$71	\$106	\$64
Revenues over (under) Expenditures:	\$20,494	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	243.41%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$138,173	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$173	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$122,070	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: 064/120/06 County: Mclean

Fiscal Year End: 6/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$475,090

Equalized Assessed Valuation: \$95,198,787

Population: 39,600

Employees:

 Full Time:

 Part Time: 7

 Salaries Paid: \$15,532

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$926,706	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$23	\$108	\$67
Revenue Collected During FY 16:	\$493,532	\$199,777	\$136,713
Expenditures During FY 16:	\$248,770	\$201,922	\$124,648
Per Capita Revenue:	\$12	\$103	\$74
Per Capita Expenditures:	\$6	\$106	\$64
Revenues over (under) Expenditures:	\$244,762	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	470.90%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$1,171,468	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$30	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$1,186,468	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,890,000	\$122,070	\$
Per Capita Debt:	\$48	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Little Mackinaw Fire Protection District**

Unit Code: **090/095/06** County: **Tazewell**

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$218,268**

Equalized Assessed Valuation: **\$32,220,977**

Population: **1,575**

Employees:

 Full Time:

 Part Time: **14**

 Salaries Paid: **\$77,087**

Blended Component Units

Number Submitted = 1
 LITTLE MACKINAW RESCUE

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$123,441	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$78	\$108	\$67
Revenue Collected During FY 16:	\$218,268	\$199,777	\$136,713
Expenditures During FY 16:	\$170,562	\$201,922	\$124,648
Per Capita Revenue:	\$139	\$103	\$74
Per Capita Expenditures:	\$108	\$106	\$64
Revenues over (under) Expenditures:	\$47,706	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	100.34%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$171,147	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$109	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$171,147	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$117,350	\$122,070	\$
Per Capita Debt:	\$75	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Kickapoo Fire Protection District**

Unit Code: 092/050/06 County: Vermilion

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$94,650

Equalized Assessed Valuation: \$46,494,946

Population: 30,000

Employees:

 Full Time:

 Part Time: 31

 Salaries Paid: \$11,680

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$294,935	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$10	\$108	\$67
Revenue Collected During FY 16:	\$90,109	\$199,777	\$136,713
Expenditures During FY 16:	\$98,041	\$201,922	\$124,648
Per Capita Revenue:	\$3	\$103	\$74
Per Capita Expenditures:	\$3	\$106	\$64
Revenues over (under) Expenditures:	-\$7,932	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	292.74%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$287,003	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$10	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,395	\$18,193	\$
Total Unrestricted Net Assets:	\$285,608	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$122,070	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

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 16:	\$33,417	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$8	\$108	\$67
Revenue Collected During FY 16:	\$179,338	\$199,777	\$136,713
Expenditures During FY 16:	\$157,888	\$201,922	\$124,648
Per Capita Revenue:	\$42	\$103	\$74
Per Capita Expenditures:	\$37	\$106	\$64
Revenues over (under) Expenditures:	\$21,450	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	34.75%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$54,867	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$13	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$74,561	\$18,193	\$
Total Unrestricted Net Assets:	\$	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$166,114	\$122,070	\$
Per Capita Debt:	\$39	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Little York Community Fire Protection District**

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

Fiscal Year End: **6/30/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$102,399**

Equalized Assessed Valuation: **\$20,642,718**

Population: **700**

Employees:

 Full Time:

 Part Time: **3**

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

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$92,553	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$132	\$108	\$67
Revenue Collected During FY 16:	\$70,380	\$199,777	\$136,713
Expenditures During FY 16:	\$143,548	\$201,922	\$124,648
Per Capita Revenue:	\$101	\$103	\$74
Per Capita Expenditures:	\$205	\$106	\$64
Revenues over (under) Expenditures:	-\$73,168	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	13.50%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$19,385	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$28	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$122,070	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lamard Fire Protection District**

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

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$55,037**

Equalized Assessed Valuation: **\$11,288,647**

Population: **1,422**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$55,363	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$39	\$108	\$67
Revenue Collected During FY 16:	\$38,532	\$199,777	\$136,713
Expenditures During FY 16:	\$55,037	\$201,922	\$124,648
Per Capita Revenue:	\$27	\$103	\$74
Per Capita Expenditures:	\$39	\$106	\$64
Revenues over (under) Expenditures:	-\$16,505	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	70.60%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$38,858	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$27	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$38,859	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$56,000	\$122,070	\$
Per Capita Debt:	\$39	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

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

Fiscal Year End: **4/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$22,199,326**

Equalized Assessed Valuation: **\$1,461,391,325**

Population: **70,000**

Employees:

 Full Time: **88**

 Part Time: **5**

 Salaries Paid: **\$9,253,092**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$8,785,849	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$126	\$2,066	\$101
Revenue Collected During FY 16:	\$18,142,411	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$18,702,348	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$259	\$2,610	\$223
Per Capita Expenditures:	\$267	\$2,775	\$219
Revenues over (under) Expenditures:	-\$559,937	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	41.31%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$7,725,912	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$110	\$1,905	\$97

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,718	\$
Total Unreserved Funds:	\$	\$33,639	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,963,861	\$678,627	\$119,499
Total Unrestricted Net Assets:	-\$25,578,476	-\$1,811,877	\$517,642



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$48,272,236	\$2,861,221	\$311,205
Per Capita Debt:	\$690	\$107	\$22
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$1,980	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$1,025	\$
Expenditures During FY 16:	\$	\$523	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$501	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3.16%	0.00%
Ending Retained Earnings for FY 16:	\$	\$2,084	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Loami Fire Protection District**

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

Fiscal Year End: **6/30/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$47,923**

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

Population: **1,000**

Employees:

 Full Time:

 Part Time:

 Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$48,106	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$48	\$108	\$67
Revenue Collected During FY 16:	\$47,932	\$199,777	\$136,713
Expenditures During FY 16:	\$56,036	\$201,922	\$124,648
Per Capita Revenue:	\$48	\$103	\$74
Per Capita Expenditures:	\$56	\$106	\$64
Revenues over (under) Expenditures:	-\$8,104	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	71.39%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$40,002	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$40	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$12,484	\$122,070	\$
Per Capita Debt:	\$12	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: Long Creek Fire Protection District

Unit Code: 055/050/06 County: Macon

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$481,800

Equalized Assessed Valuation: \$136,621,523

Population: 12,000

Employees:

Full Time: 2

Part Time: 20

Salaries Paid: \$140,083

Blended Component Units

Number Submitted = 1

Firemen's Pension Fund

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$111,720	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$9	\$108	\$67
Revenue Collected During FY 16:	\$369,064	\$199,777	\$136,713
Expenditures During FY 16:	\$440,229	\$201,922	\$124,648
Per Capita Revenue:	\$31	\$103	\$74
Per Capita Expenditures:	\$37	\$106	\$64
Revenues over (under) Expenditures:	-\$71,165	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	9.21%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$40,555	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$3	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$40,555	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$420,120	\$122,070	\$
Per Capita Debt:	\$35	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: **100/010/06** County: **Williamson**

Fiscal Year End: **6/30/2016**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,186,853**

Equalized Assessed Valuation: **\$1,832,210**

Population: **8,539**

Employees:

Full Time: **7**

Part Time: **24**

Salaries Paid: **\$512,989**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$1,163,478	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$136	\$2,066	\$101
Revenue Collected During FY 16:	\$1,315,916	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$1,065,352	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$154	\$2,610	\$223
Per Capita Expenditures:	\$125	\$2,775	\$219
Revenues over (under) Expenditures:	\$250,564	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	163.22%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$1,738,833	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$204	\$1,905	\$97

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,718	\$
Total Unreserved Funds:	\$	\$33,639	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	-\$163	\$678,627	\$119,499
Total Unrestricted Net Assets:	\$1,523,689	-\$1,811,877	\$517,642



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$1,720,381	\$2,861,221	\$311,205
Per Capita Debt:	\$201	\$107	\$22
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$1,980	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$1,025	\$
Expenditures During FY 16:	\$	\$523	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$501	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3.16%	0.00%
Ending Retained Earnings for FY 16:	\$	\$2,084	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Leland Fire Protection District**

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

Fiscal Year End: **4/30/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$349,944**

Equalized Assessed Valuation: **\$49,936,110**

Population: **1,990**

Employees:

 Full Time:

 Part Time: **34**

 Salaries Paid: **\$19,998**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$220,747	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$111	\$108	\$67
Revenue Collected During FY 16:	\$147,591	\$199,777	\$136,713
Expenditures During FY 16:	\$132,728	\$201,922	\$124,648
Per Capita Revenue:	\$74	\$103	\$74
Per Capita Expenditures:	\$67	\$106	\$64
Revenues over (under) Expenditures:	\$14,863	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	177.51%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$235,611	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$118	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$235,611	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$116,851	\$122,070	\$
Per Capita Debt:	\$59	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

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 16:	\$129,712	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$86	\$108	\$67
Revenue Collected During FY 16:	\$	\$199,777	\$136,713
Expenditures During FY 16:	\$	\$201,922	\$124,648
Per Capita Revenue:	\$	\$103	\$74
Per Capita Expenditures:	\$	\$106	\$64
Revenues over (under) Expenditures:	\$	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	0.00%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$129,712	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$86	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$231,719	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$242,404	\$122,070	\$
Per Capita Debt:	\$162	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lawrence-Allison Fire Protection District**

Unit Code: 051/040/06 County: Lawrence

Fiscal Year End: 7/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$320,300

Equalized Assessed Valuation: \$57,187,970

Population: 7,140

Employees:

 Full Time: _____

 Part Time: 28

 Salaries Paid: \$17,421

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$260,959	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$37	\$108	\$67
Revenue Collected During FY 16:	\$236,596	\$199,777	\$136,713
Expenditures During FY 16:	\$306,869	\$201,922	\$124,648
Per Capita Revenue:	\$33	\$103	\$74
Per Capita Expenditures:	\$43	\$106	\$64
Revenues over (under) Expenditures:	-\$70,273	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	62.14%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$190,686	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$27	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$190,686	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$76,603	\$122,070	\$
Per Capita Debt:	\$11	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

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 16:	\$183,161	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$307	\$108	\$67
Revenue Collected During FY 16:	\$190,061	\$199,777	\$136,713
Expenditures During FY 16:	\$205,312	\$201,922	\$124,648
Per Capita Revenue:	\$319	\$103	\$74
Per Capita Expenditures:	\$344	\$106	\$64
Revenues over (under) Expenditures:	-\$15,251	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	81.78%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$167,911	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$282	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$167,911	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$214,535	\$122,070	\$
Per Capita Debt:	\$360	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Long Point Fire Protection District		
Unit Code:	053/060/06	County:	Livingston
Fiscal Year End:	4/30/2016		
Accounting Method:	Cash		
Appropriation or Budget:	\$318,300		
Equalized Assessed Valuation:	\$23,490,500		
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 16:	\$180,300	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$180	\$108	\$67
Revenue Collected During FY 16:	\$83,840	\$199,777	\$136,713
Expenditures During FY 16:	\$33,910	\$201,922	\$124,648
Per Capita Revenue:	\$84	\$103	\$74
Per Capita Expenditures:	\$34	\$106	\$64
Revenues over (under) Expenditures:	\$49,930	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	678.94%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$230,230	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$230	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$230,230	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$122,070	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Joy Fire Protection District**

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

Fiscal Year End: **6/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$79,101**

Equalized Assessed Valuation: **\$19,585,532**

Population: **755**

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 16:	\$58,684	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$78	\$108	\$67
Revenue Collected During FY 16:	\$78,790	\$199,777	\$136,713
Expenditures During FY 16:	\$66,536	\$201,922	\$124,648
Per Capita Revenue:	\$104	\$103	\$74
Per Capita Expenditures:	\$88	\$106	\$64
Revenues over (under) Expenditures:	\$12,254	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	106.62%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$70,938	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$94	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$31,963	\$122,070	\$
Per Capita Debt:	\$42	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

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

Unit Code: 054/060/06 County: Logan

Fiscal Year End: 5/31/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$690,250

Equalized Assessed Valuation: \$95,593,689

Population: 5,200

Employees:

 Full Time: 6

 Part Time: 8

 Salaries Paid: \$364,330

Blended Component Units

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$25,753	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$5	\$108	\$67
Revenue Collected During FY 16:	\$621,066	\$199,777	\$136,713
Expenditures During FY 16:	\$618,026	\$201,922	\$124,648
Per Capita Revenue:	\$119	\$103	\$74
Per Capita Expenditures:	\$119	\$106	\$64
Revenues over (under) Expenditures:	\$3,040	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	4.66%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$28,793	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$6	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$105,828	\$18,193	\$
Total Unrestricted Net Assets:	-\$61,243	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$757,018	\$122,070	\$
Per Capita Debt:	\$146	\$59	\$
General Obligation Debt over EAV:	0.69%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lexington Fire Protection District**

Unit Code: **064/130/06** County: **McLean**

Fiscal Year End: **6/30/2016**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$389,034**

Equalized Assessed Valuation: **\$73,183,612**

Population: **2,500**

Employees:

 Full Time:

 Part Time: **22**

 Salaries Paid: **\$13,820**

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$273,589	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$109	\$108	\$67
Revenue Collected During FY 16:	\$415,028	\$199,777	\$136,713
Expenditures During FY 16:	\$331,045	\$201,922	\$124,648
Per Capita Revenue:	\$166	\$103	\$74
Per Capita Expenditures:	\$132	\$106	\$64
Revenues over (under) Expenditures:	\$83,983	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	108.01%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$357,572	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$143	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$357,572	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$294,262	\$122,070	\$
Per Capita Debt:	\$118	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$122,070	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

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 16:	\$228,311	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$24	\$108	\$67
Revenue Collected During FY 16:	\$274,860	\$199,777	\$136,713
Expenditures During FY 16:	\$286,536	\$201,922	\$124,648
Per Capita Revenue:	\$29	\$103	\$74
Per Capita Expenditures:	\$30	\$106	\$64
Revenues over (under) Expenditures:	-\$11,676	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	75.60%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$216,635	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$23	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$211,809	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$693,071	\$122,070	\$
Per Capita Debt:	\$72	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

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 16:	\$	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$	\$108	\$67
Revenue Collected During FY 16:	\$85,981	\$199,777	\$136,713
Expenditures During FY 16:	\$	\$201,922	\$124,648
Per Capita Revenue:	\$34	\$103	\$74
Per Capita Expenditures:	\$	\$106	\$64
Revenues over (under) Expenditures:	\$85,981	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	0.00%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$85,981	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$34	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$86,552	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$122,070	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Kinmundy-Alma Fire Protection District**

Unit Code: 058/030/06 County: Marion

Fiscal Year End: 4/30/2016

Accounting Method: Cash With Assets

Appropriation or Budget: \$255,064

Equalized Assessed Valuation: \$30,115,372

Population: 25,000

Employees:

 Full Time:

 Part Time: 36

 Salaries Paid: \$57,010

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$117,323	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$5	\$108	\$67
Revenue Collected During FY 16:	\$270,933	\$199,777	\$136,713
Expenditures During FY 16:	\$290,695	\$201,922	\$124,648
Per Capita Revenue:	\$11	\$103	\$74
Per Capita Expenditures:	\$12	\$106	\$64
Revenues over (under) Expenditures:	-\$19,762	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	33.56%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$97,561	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$4	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$29,283	\$18,193	\$
Total Unrestricted Net Assets:	\$68,278	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$122,070	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Lacon-Sparland Fire Protection District**

Unit Code: **059/020/06** County: **Marshall**

Fiscal Year End: **6/30/2016**

Accounting Method: **Cash**

Appropriation or Budget: **\$701,030**

Equalized Assessed Valuation: **\$70,334,081**

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 16:	\$143,249	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$41	\$108	\$67
Revenue Collected During FY 16:	\$493,828	\$199,777	\$136,713
Expenditures During FY 16:	\$522,560	\$201,922	\$124,648
Per Capita Revenue:	\$141	\$103	\$74
Per Capita Expenditures:	\$149	\$106	\$64
Revenues over (under) Expenditures:	-\$28,732	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	21.91%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$114,517	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$33	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,328	\$
Total Unreserved Funds:	\$	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$114,518	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$628,906	\$122,070	\$
Per Capita Debt:	\$180	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$122,070	\$
Per Capita Debt:	\$	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$877	\$
Expenditures During FY 16:	\$	\$779	\$
Per Capita Revenue:	\$	\$1	\$
Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name:	Long Grove Rural Fire Protection District		
Unit Code:	049/090/06	County:	Lake
Fiscal Year End:	12/31/2016		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,119,943		
Equalized Assessed Valuation:	\$526,173,845		
Population:	12,000		
Employees:			
Full Time:	16		
Part Time:	25		
Salaries Paid:	\$2,469,005		

Blended Component Units

Number Submitted = 1
Long Grove Firefighters Pension

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$4,515,073	\$2,694,869	\$1,475,723
Per Capita Beginning Fund Balance:	\$376	\$2,066	\$101
Revenue Collected During FY 16:	\$4,767,471	\$4,691,667	\$3,107,082
Expenditures During FY 16:	\$5,163,178	\$4,603,473	\$2,948,757
Per Capita Revenue:	\$397	\$2,610	\$223
Per Capita Expenditures:	\$430	\$2,775	\$219
Revenues over (under) Expenditures:	-\$395,707	\$88,193	\$54,557
Ratio of Fund Balance to Expenditures:	79.78%	76.55%	45.95%
Ending Fund Balance for FY 16:	\$4,119,366	\$2,860,696	\$1,506,313
Per Capita Ending Fund Balance:	\$343	\$1,905	\$97

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$18,718	\$
Total Unreserved Funds:	\$	\$33,639	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$38,723	\$678,627	\$119,499
Total Unrestricted Net Assets:	\$2,541,735	-\$1,811,877	\$517,642



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$	\$2,861,221	\$311,205
Per Capita Debt:	\$	\$107	\$22
General Obligation Debt over EAV:	0.00%	0.10%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$1,980	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
Revenue Collected During FY 16:	\$	\$1,025	\$
Expenditures During FY 16:	\$	\$523	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$501	\$
Ratio of Retained Earnings to Expenditures:	0.00%	3.16%	0.00%
Ending Retained Earnings for FY 16:	\$	\$2,084	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

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

Local Government Profile

Unit Name: **Latham Fire Protection District**

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

Fiscal Year End: **5/31/2016**

Accounting Method: **Cash**

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

Equalized Assessed Valuation: **\$25,936,313**

Population: **1,300**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$1,300**

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 16:	\$69,731	\$209,108	\$117,687
Per Capita Beginning Fund Balance:	\$54	\$108	\$67
Revenue Collected During FY 16:	\$99,850	\$199,777	\$136,713
Expenditures During FY 16:	\$74,599	\$201,922	\$124,648
Per Capita Revenue:	\$77	\$103	\$74
Per Capita Expenditures:	\$57	\$106	\$64
Revenues over (under) Expenditures:	\$25,251	-\$2,145	\$8,419
Ratio of Fund Balance to Expenditures:	127.32%	172.05%	98.31%
Ending Fund Balance for FY 16:	\$94,982	\$221,210	\$129,869
Per Capita Ending Fund Balance:	\$73	\$112	\$73

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$4,263	\$12,328	\$
Total Unreserved Funds:	\$90,719	\$86,966	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$18,193	\$
Total Unrestricted Net Assets:	\$	\$79,898	\$



FISCAL YEAR 2016

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 16:	\$141,044	\$122,070	\$
Per Capita Debt:	\$108	\$59	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 16:	\$	\$289	\$
Per Capita Beginning Retained Earnings for FY 16:	\$	\$	\$
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Expenditures During FY 16:	\$	\$779	\$
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Per Capita Expenditures:	\$	\$1	\$
Operating Income (loss):	\$	\$98	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.87%	0.00%
Ending Retained Earnings for FY 16:	\$	\$387	\$
Per Capita Ending Retained Earnings:	\$	\$	\$